Public Works (1899) Department.

G.O., No. 970 J

DATED 15 Nov 1899.

[Despatch Abstract.]

Curtailment of work in Revenue Offices.

Pros Rev. Deptt recording Bd's Pros. commg the G. O. passing orders on the Bd's Pros: submitting Mr Meyer's proposals for the — by the grant of larger powers to the Bd of Rev, to Collectors & Divisional Officers, commd to the officers concerned.

[P. W. 2. / 500—27-10-99.]

Indexed. 21/11 when ?

BACK PAPERS.

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Public Works (1899) Department.

(Irrigation)

CURRENT No. 8565

C No. 8565
9077

From

The Revenue Dept.

Order No: 970 I of 15.11.99.

Communicated to the officers concerned in continuation of G.O. No. 653 I, 28 July/99.

Issue

To

The Chief Engr for I
Do T.R.S.
Supg Engrs
2d P.W.

26/10/99

Mis G.O. No. 3582

Dated 9th October 1899.

Received } 12.10.99 18.10.99
Registered

Enclosures Plans - nil } Total
others - 1 } 1

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SUBJECT.

Recording B.P.(L.R.) communicating to all Collectors, for information & guidance, G.O. passing orders on B.P. submitting Mr: Meyer's proposals for the curtailment of work in Revenue Offices by the grant of larger powers to the Board of Revenue, to Collectors and Divisional Officers.

REVENUE DEPARTMENT.

1899.

Board of Revenue

(Land Revenue),

MADRAS.

Printed September th.

Proceedings, No. 216, 12th September 1899.

SEPTEMBER.

Communicating to all Collectors, for information and guidance, Government Order passing orders on Board's Proceedings submitting Mr. Meyer's proposals for the curtailment of work in Revenue offices by the grant of larger powers to the Board of Revenue, to Collectors and Divisional Officers.

PROCEEDINGS OF THE BOARD OF REVENUE

(LAND REVENUE).

The Hon'ble Mr. J. STURROCK, I.C.S.
The Hon'ble Mr. F. A. NICHOLSON, I.C.S.
Mr. A. W. B. HIGGENS, I.C.S.

Read—the following G.O., No. 411, Revenue, dated 28th June 1899 :—

READ—the following Proceedings of the Board of Revenue (Land Revenue), No. 388, dated 11th November 1897 :—

(FULL BOARD.)

Read—the following letter from W. S. MEYER, Esq., I.C.S., on Special Duty, to the Secretary to the Commissioners of Land Revenue, Madras, No. 32, dated 3rd November 1897 :—

In my letter No. 30, dated 29th October 1897, I have dealt with certain proposals for decentralization which will require legislation to carry them out, and indicated the form which such legislation might conveniently take. I have now the honour to submit other proposals for delegation of powers, &c., which can, if approved, be carried out departmentally. My letter will fall under four sections, the first three of which will deal with the grant of larger powers to the Board, Collectors and Divisional officers, respectively, while the fourth will contain suggestions in regard to miscellaneous matters.

I.—GRANT OF LARGER POWERS TO THE BOARD.

2. Under Standing Order No. 21, the sanction of Government is required for the *transfer of land from one taluk to another*. I think that this power might safely be allowed to the Board when the transfer is not of such importance as to have any appreciable effect on the work or relative importance of the taluks concerned; and Collectors might be allowed to sanction transfers of land between villages in the same taluk subject to the similar condition that the transfer is not of such importance as to necessitate any revision of either village establishment. At present they are allowed by the Standing Orders to make "petty transfers," but the nature of these is not clearly defined.

3. The Board should have full power to resume *money allowances granted for the upkeep of temples and mosques, or the performance of religious service*, where the conditions of the grant are not fulfilled. The only reference to such money allowances now made in paragraph 2 of Standing Order No. 117, is its penultimate sentence, which allows Collectors to resume on their own authority "inam lands and money allowances held by pagodas, which have been abandoned, or have been in a ruined condition for upwards of 12 years;" and even there, I may note, the alteration of the word "pagodas" into "temples, mosques, &c.," is obviously necessary.

4. Under *Article* 55 *of the Civil Account Code* annual returns of all persons serving under Government and Local Boards have to be submitted to the Accountant-General; and under note (*b*) to the same article the date of birth of each officer must be given, and if it has been entered wrongly can only be corrected except in the case of clerical error with the sanction of Government. The power of rectifying *bonâ fide* mistakes, which may have been made in this matter, might well be delegated to the Boards and other heads of large departments.

5. Under *Article* 98 *(m) of the Civil Account Code* all recurring charges have to receive the sanction of Government. I think that the Board and other heads of departments might well be allowed to pass orders in regard to the fixing and alteration of the pay of non-pensionable menial servants in offices under their control and that the Government of India might be moved to amend the article accordingly.

It seems particularly absurd that the sanction of Government should have to be applied for to entertain a part-time sweeper or scavenger on one or two rupees a month for some taluk mofussil office as is now necessary. (See for example the cases sanctioned in G.O., Mis. No. 2870, Revenue, dated 20th July 1896, in Board's Proceedings, Mis. No. 3461, dated 29th July 1896, and G.O., No. 2960, dated 27th July 1896, in Board's Proceedings, Mis. No. 3538, dated 1st August 1896). But I may note that superfluous references in these instances might be avoided by the simple method of debiting the pay of part-time menials to "Contingencies," a course already approved by Government in the case of Local and Municipal servants of this description—*vide* G.O., No. 1892, Local, dated 1st October 1897, copy of which is herewith forwarded.

6. Again *under Article* 98 *(k) of the Civil Account Code*, articles of European manufacture cannot be purchased in the country to an extent of over Rs. 10 without the sanction of the Local Government. (See for instance G.O., Mis. No. 3180, Revenue, dated 8th August 1896, in Board's Proceedings, Mis. No. 3827, dated 19th August 1896). I think the Government of India might well be moved to extend the sanctioning powers of the Board and other Heads of departments up to a limit of Rs. 100. Lamps, for example, can be obtained at establishments like Mr. Ditmar's in Bombay quite as easily and cheaply in respect of ordinary retail transactions as from Europe. If this be approved Collectors, who can now only purchase such articles up to a limit of Rs. 5,* might have their powers extended to Rs. 10.

* G.O., No. 481, Revenue, dated 21st September 1896.

7. The Board might well be given power to sanction for special reasons (*e.g.*, for the recent Pushkaram festival in Gódávari) the grant of *district holidays* supplementary to, or in substitution for, those notified in G.O., No. 126, Public, dated 19th February 1895 (Board's Proceedings, No. 77, dated 7th March 1895). At present applications for such additional or alternative holidays must, under this Government Order, be submitted to Government.

8. Finally I submit that the Board might be allowed the same power of *altering its Standing Orders* as is now enjoyed by it in the Separate Revenue Department with reference to Salt and Abkári Circular Orders. It should, that is, send Government a copy of every alteration made or new Standing Order issued, but need not obtain previous sanction for such emendation, it being, of course, understood that no alteration should be made in matters of general land revenue principle or policy until the same has been approved by Government. Even then, however, the actual wording of the revised Standing Orders might well, I think, be left to the Board.

II.—ADDITIONAL POWERS TO BE GRANTED TO COLLECTORS.

9. *Power to grant lands free of assessment and to exempt occupied lands from assessment when required by local bodies for communal purposes.*—Under paragraph 3 of Standing Order, No. 12-A, Collectors are already competent to exercise this power in regard to land required for *roads*. In G.O., No. 142, Revenue, dated 24th March 1896, Government negatived a suggestion of the Board that Collectors should be given the same power to serve local bodies in respect to other communal purposes, and such applications have still, under the Standing Order above quoted, to go to Government through the Board. I venture to ask for a re-consideration of this order for the reasons stated below, which I quote from a letter written by Mr. Nicholson as Collector of South Canara which the Board transferred to me in connection with my special duty :—

Vide item 6 of appendix A to Board's Proceedings, No. 459 of 16th December 1895, and paragraph 2 I (*d*) of the Government Order.

"2. I have before me a case in which about 13 cents of unassessed dry land is applied for by the Coondapoor Taluk Board for the erection of a Primary school. Under existing orders I am obliged to make a reference to the Board in view to obtain the sanction of Government for the alienation, and I have done so separately * * * *.

"3. Cases of this kind are not very rare. In 1896 there were three applications from local bodies ; and this year there was another besides the one referred to above. In none of these cases has the extent of lands applied for exceeded 75 cents. As local bodies give

increased attention to sanitation, education, public health, &c., applications for small bits of lands for public latrines, wells, primary schools, dispensaries, medical officers' quarters and the like, will also increase. The revenue-free grants made in such cases are not alienations of a permanent nature, but are conditional grants revocable when lands are not required for the purposes for which they were granted.

"4. Collectors have power to grant any amount of land for road purposes and they are not likely to be too lavish in making similar grants for other purposes to local bodies.

"5. I do not, however, ask for power to grant any extent of land when required for other than road purposes, but would request the Board to fix the maximum within which Collectors could make such grants; this might be one acre of dry land and a quarter acre of wet land, which latter, however, would seldom or never be required.

"6. My object in making the reference is to avoid the necessity for troubling the Board and Government with applications for grants in petty cases, seeing that Collectors' recommendations in such cases are generally approved. Collectors might send an annual return of such alienations for the information of Government and the Board."

10. I think that, under the limitations which Mr. Nicholson proposes (viz., one acre of dry or $\frac{1}{4}$ acre of wet land as a maximum for any grant made by Collectors of their own authority), there would be no risk of Collectors abusing the power which it is proposed to entrust to them. There will be the further check of the statement proposed in Mr. Nicholson's last paragraph which, I may say, is submitted for the information of the Government of India even under present circumstances.

11. *Entertainment of process servers, &c.*—(1) Under Standing Order No. 111 as amended by paragraph 2 (vii) of Board's Proceedings, No. 232, dated 26th June 1896, the Collector has already been given the power of sanctioning the entertainment, when necessary, of batta peons to supplement the work of serving processes under Act II of 1864 by the village establishments. The salaries of these peons are paid out of the fees realised for the service of process.

(2) Under Standing Order No. 180 temporary peons may be similarly entertained and paid for service of processes under Acts VIII of 1865, III of 1895 and III of 1869, and Regulation IX of 1822. Here, however, no establishment can be entertained without the sanction of the Board of Revenue, and in some cases of Government also (paragraphs 5 and 6 of the Standing Order). I think that in these instances, likewise, Collectors may be given power to entertain the establishment themselves, as has been done under certain conditions in regard to process servers entertainable under section 12 of the Village Courts Act (*vide* G.O., No. 671, Judicial, dated 29th March 1893, in Board's Proceedings, Mis. No. 3152, dated 25th May 1893), subject, of course, to the restriction that its cost is fully covered by process fees and involves no extra charge to the State. As a matter of fact, VIII of 1865 is the only Act above referred to, the service of processes under which does occasionally require extra hands.

12. Further, I think that, in the case of process servers appointed for the purposes of Act II of 1864, Collectors might be allowed to prescribe a maximum scale of establishment for each taluk, and that Divisional officers might be given the discretion of putting this scale wholly or partially in force as occasion may require. If, for instance, the Collector held that six batta peons might, under certain circumstances, be allowed for a taluk, the Divisional officer would decide when the conditions justified the entertainment of some or all of these.

13. I have already proposed in paragraph 4 of my letter No. 29 of 26th October 1897, that, subject to the necessary sanction for entertaining process establishment, the selection of the individuals to be employed might be left with Tahsildars.

14. *Petty construction and repairs.*—Collectors have power to sanction estimates for the minor civil works coming within the scope of Standing Order No. 189 up to Rs. 1,000 in each case, provided such works have been entered and passed in their budgets; they can also transfer allotments from one sanctioned work to another (paragraphs 5 and 6 of Standing Order No. 189). I think that, as a natural corollary of this, a Collector should be empowered, so long as he does not exceed the original amount of his budget allotment, to transfer (within a limit of Rs. 1,000 for any one work) an allotment sanctioned for a work which, it is found, cannot be conveniently undertaken within the year to a work not originally provided for. At present (paragraph 5 of the Standing Order) he cannot apparently do this without the sanction of the Board. The course now proposed would facilitate the working out of budget

allotments within the year without unnecessary reference. Where, however, the district budget allotment under this head is proposed to be exceeded, a reference to the Board will, of course, be necessary.

15. I fail to see why the monthly statement of expenditure to be sent in by Collectors to the Accountant-General under paragraph 12 of Standing Order No. 189 should be accompanied by a progress report, and would suggest that the latter statement be discontinued.

16. *Minor Irrigation Works.*—The present practice is that, after the budget for the ensuing year has been passed by Government, and the Board has allotted lump grants under this head to each district, Collectors send in to the Board for sanction, through the Chief Engineer for Irrigation, a list of the individual works they propose to execute therefrom, with a rough estimate of the cost of each (paragraphs 3 and 4 of Standing Order No. 187). When the proposals in this list have been approved the detailed estimates are passed by the Collector himself (paragraphs 5, 6 and 7 of the Standing Order). The Collector may further, when the necessity arises, transfer funds originally allotted by him from one sanctioned work to another; but must not transfer any part of the allotment to a work not included in the list as sanctioned by the Board without informing that authority (paragraph 7 *ibid*).

17. But with reference to the re-organization of the minor irrigation establishments now under contemplation, it has been ruled—*vide* papers noted in the margin—that hereafter Collectors shall themselves sanction only such estimates as are not in excess of Rs. 250 and "do not include the construction of new masonry works other than simple tank sluices, nor any material deviation from the standard of efficiency laid down by the Tank Restoration Scheme" (Board's Proceedings, No. 90, Settlement, dated 2nd February 1897); and that other estimates shall be sent up in detail to the Chief Engineer for Irrigation for sanction. It appears that these latter estimates will be over one-third of the whole number (Board's Proceedings, No. 255, Settlement, dated 10th August 1895, paragraph 7); and I venture to think that, given the greater professional assistance which the Collector will have at his disposal under the new scheme, he might well deal himself with all estimates up to Rs. 500 which satisfy the condition above quoted, as was indeed proposed by the Chief Engineer for Irrigation himself (paragraph 6 of his letter printed at page 3 of Board's Proceedings, No. 255, Settlement, dated 10th August 1895). According to the statistics quoted in paragraph 7 of the same Proceedings, this would give about 11 per cent. of the total number of estimates to the Chief Engineer for check.

Board's Proceedings, No. 77-A, Settlement, dated 22nd March 1895.
Board's Proceedings, No. 255, Settlement, dated 10th August 1895.
Board's Proceedings, No. 163, Settlement, dated 13th July 1896.
Board's Proceedings, No. 90, Settlement, dated 2nd February 1897.

18. I presume that, whatever be the limit adopted for the Collector's own sanction, the list now required in paragraphs 3 and 4 of Standing Order No. 187 will no longer be necessary, as the Chief Engineer will see the estimates of important works individually, and that all that will be necessary will be to apply to the Board for a lump allotment and to submit the information required in form 1 of the appendix to Standing Order No. 187 with each estimate sent to the Chief Engineer.

19. Further, I would allow the Collector, within the limit of his sanctioned allotment, to put in hand on his own authority works not included therein in lieu of others which it is found inconvenient to undertake, subject to the condition that the estimates for such works are within his powers of sanction. This will materially facilitate the expenditure of grants within the year, by reducing the delay caused by references to higher authority.

Again I would allow the Collector to sanction (within his lump allotment) excesses up to 10 per cent. on estimates sanctioned by the Chief Engineer, and to deal similarly with estimates passed by himself which, by excess expenditure, have passed his limit. If, for instance, the Collector's limit of sanction is Rs. 500 and he passes an estimate for Rs. 480, I would allow him to pass an excess in actuals up to Rs. 48 though this would technically bring the work within the Chief Engineer's control.

20. Under Standing Order No. 187, paragraph 39, a monthly progress report showing the expenditure in and up to the month on each sanctioned minor irrigation work has to be forwarded by every Tahsildar in duplicate to the Collector and the Divisional officer. Monthly district statements used likewise, under paragraph 46 of Standing Order No. 187, to be sent in by Collectors to the Board; but in paragraph 3 of G.O., No. 516,* Revenue, dated 8th October 1896, it was ruled that these might be quarterly for the first nine months of the year. I cannot find however that the necessary alteration has yet been made in the Standing Order. I would suggest that the Standing Order be further modified so as to permit of Collectors who think it desirable allowing the same procedure in respect to the reports of Tahsildars. Nor does it seem necessary, except during the last three months of the year when matters become more urgent, that there should be separate returns from the Taluk office to the Divisional officer and the Collector. They need, I think, only be sent to the Divisional officer, who would compile a consolidated statement for his division which he would submit with his remarks to the Collector.

* In Board's Proceedings, No. 417, Settlement, dated 10th December 1896, paragraph 4 (*a*).

21. Under *Article* 1136 *of the Civil Service Regulations* sanction for journeys performed outside the district in which an officer is employed rests with the Board. A general permission to Collectors to send officers out of the district for certain purposes would, I think, be advisable. Recently, for instance, the sanction of the Board had, I find, to be obtained in the case of a duffadar who was sent from the Tiruvallúr taluk to the Board's office with an urgent paper which had been specially called for (Board's Proceedings, No. 3044, Routine, dated 11th October 1897).

I may mention as another instance in point that, when at Nellore, I had once occasion to send an urgent call to my Local Fund Engineer, who was then in the extreme north-west of the district, to return to head-quarters. He very properly went the quickest way, which was to march out of the district for a little distance on to the Southern Mahratta Railway, and train *viâ* Guntakal and Rénigunta to Nellore. But my Treasury Deputy Collector informed me that his pay and travelling allowance for the journey could not be passed without the sanction not only of the District Board but of Government!

22. Under paragraph 2 of Standing Order No. 279 (Old Edition), all *cases of personal property of intestates falling under section* 16, *clause* 7, *of Regulation III of* 1802 must be reported by the District Magistrate to the Subordinate (or District) Judge, however trifling their value. But in G.O., † No. 365, Judicial, dated 15th March 1872, Government authorized District Magistrates to sell the moveable property of deceased persons and credit the sale-proceeds to Government in cases where they are unclaimed for three months and amount in value to Rs. 50 or under. I request that the Standing Order may be amended accordingly. I was lately informed in Tanjore that, owing to ignorance of the Government Order last quoted, a case of property valued at one anna had been referred to the Sub-Court, and that most of the other similar references related to property worth less than Rs. 10.

† Please see also G.O., No. 850, Judicial, dated 14th April 1875.

23. I have already noted under section I (paragraphs 2 and 6) the extended powers I would give Collectors in regard to *transfers of land between villages* and the *purchase of articles of European manufacture.*

24. *Court of Wards' matters.*—Under Standing Order No. 219 as modified by Court's Proceedings, No. 8 of 23rd April 1897, Collectors have to obtain the sanction of the Board, in its capacity as Court of Wards, for every *original work in an estate*, the cost of which is estimated to exceed Rs. 300 and for *repair works* in excess of Rs. 500. I think that where the expenditure is within a budget allotment already passed by the Court, these figures might be raised to Rs. 500 and Rs. 1,000, respectively. The estate budgets contain detailed lists of the works it is proposed to undertake during the year.

25. I would further give Collectors a power of sanctioning the free *grant of timber* in wards' estates to village communities and private individuals when necessary similar to that which they enjoy in regard to Government forest produce under section 104 of the Forest Code as it now stands. At present applications for any such grant have to go up to the Court of Wards for orders.

III.—ADDITIONAL POWERS TO BE GRANTED TO DIVISIONAL OFFICERS.

26. *Power to sanction transfers of land from dry to wet and vice versâ.*—This power now vests in Collectors, and the Board on a previous occasion was not prepared to give it to Divisional officers—*vide* last item in Appendix B to Board's Proceedings, No. 89, Settlement, dated 7th May 1896. I submit, however, that the Divisional officer might well be allowed to recognise actual facts by definitely transferring from one head to the other lands which have been actually cultivated under the other head (*e.g.*, dry land on which wet crops have been raised), for, say, three consecutive years. There should be the further condition that in the case of lands under Major Irrigation works, the Public Works authorities have no objection. The Collector will, of course, in this as in other cases, retain the power of cancelling or modifying a Divisional officer's order when he thinks it desirable.

27. *Transfer of land from assessed to unassessed.*—Divisional officers can transfer land from unassessed to assessed under paragraph 18 of Standing Order No. 30. The converse power, in cases where the land is unfit for cultivation or is required for village-site or other communal purposes, now rests with Collectors who have, however, to submit a statement annually to the Board of the transfers made for village-site, &c. (*See* Board's Proceedings, No. 378, Land Revenue, of 29th June 1893). It would seem feasible to give the same powers to Divisional officers, who might submit to the Collectors half-yearly returns showing the cases in which they have exercised it.

28. *Power to order the sale of valuable unassessed lands to be transferred to assessed and granted on patta.*—Under the note to paragraph 18 of Standing Order No. 30, this power is now vested in Collectors. The right to sell (under paragraph 13 of Standing Order No. 30) assessed lands which are the subject of rival darkhast claims the merits of which cannot be easily decided has been granted to Divisional officers (*vide* item 23 in Appendix A to Board's Proceedings, No. 459, dated 16th December 1895, and G.O., No. 142, Revenue Department, dated 24th March 1896). There seems therefore no good reason why the similar power now in question should not be exercised by them. If the course is open to objection an appeal will certainly be lodged before the Collector.

29. *Again the sale of disputed darkhast lands* by Divisional officers need not be subject to formal confirmation by the Collector as at present. There will always be the right of appeal to him.

30. *Village Officers' Special Test Examinations.*—Divisional officers might be given power to receive applications for admission to the Special Test Examinations, to decide in cases of doubt as to the degree of relationship to the existing village officers of applicants claiming to pay a lower fee on this account, to permit applicants to appear for the examination elsewhere than in the division to which they belong, and to sign certificates for issue to the successful candidates. At present these powers vest in the Collector under Rules III, VI, XI and XII of the rules issued in the notification appended to G.O., No. 589, Revenue, dated 29th June 1891. Their delegation to Divisional officers will relieve the Collector of an appreciable amount of petty work.

31. *Power to sanction refunds of sale-proceeds of impounded cattle.*—In G.O., No. 691, Revenue Department, dated 12th August 1889, the power to sanction such refunds where the amount had been held in deposit as unclaimed, on a satisfactory claim being put in, was conferred on District Magistrates provided the application was made within three months from date of deposit. This power might now be extended to Sub-Divisional Magistrates who may be held, I think, to act as agents for the District Magistrate under section 17 of the Cattle Trespass Act.

32. In this connection I may note that under High Court's Circular No. 383, dated 21st August 1896 (copy enclosed), the *refund of judicial fines* cancelled on

appeal may be directed by the original court which imposed and levied the fine, and refunds are now made in taluk treasuries on the strength of such orders accompanied by the necessary voucher. Paragraph 6 of Standing Order No. 237, which mentions the Collectors as the authority competent to sanction such refunds, seems therefore to be obsolete and might be modified as follows :—

"Treasury officers may refund judicial fines under the procedure laid down in that behalf by the High Court from time to time."

33. *Expenditure on Trigonometrical Survey Stations.*—The very small power of incurring expenditure on Trigonometrical Survey stations (up to an average of Rs. 4 annually for each) which Collectors are authorised to incur under Standing Order No. 282 (Old Edition) might well be made over to the Divisional officers.

34. I have already noted in section II (paragraph 12) the extended power which I would confer on Divisional officers in the matter of *entertaining process-servers* under Act II of 1864.

IV.—MISCELLANEOUS MATTERS.

35. *Sales of assessed waste lands on the Nilgiris, &c.*—Mr. Tremenheere has pointed out to me that, under the rules contained in the appendix to Standing Order No. 33, assessed waste lands sold on the Nilgiri and Shevaroy Hills and in Wynaad have to be the subject of a tedious and intricate title-deed which has to go up to Government and to be signed by the Revenue Secretary, who has likewise to initial every petty error (copyists' or otherwise) which may be discovered in the deed. It seems to me that, though these title-deeds, which are accompanied by plans and schedules of boundaries, may have been necessary formerly, when they related to tracts which had not been properly surveyed, they have now lost their *raison d'être*, especially since it has been decided that the annual assessment subject to which the land is sold shall not as hitherto be capable of redemption—*vide* G.O., No. 459, Revenue Department, dated 11th September 1896, paragraph 11. There seems no reason therefore why an ordinary patta should not suffice, as in the case of lands in other districts sold under the provisions of paragraph 13 and the note to paragraph 18 of Standing Order No. 30. Mr. Tremenheere promised me a further memorandum on the subject, but has not yet been able to send it; so all that I would suggest at present is that the matter be referred to the Collectors of Nilgiris, Salem and Malabar for report.

36. *Board's Standing Order No.* 204 *regarding provision of carts, &c., for troops on the march*—is obsolete in the following respects :—

(*a*) *Paragraph* 2 (1) *of the Standing order.*—The register of cart-owners herein prescribed is of no practical use, and so far as I know, is not maintained in most districts, while if maintained it is not checked. As a matter of fact Tahsildars and Deputy Tahsildars, who are directed by Standing Order No. 205, paragraph 3 (7), to accompany bodies of troops on the march through their charges, are also required to procure the required number of carts from the nearest villages where carts are usually available. They use their local knowledge and influence and procure them through the village headmen. The register prescribed may therefore safely be dispensed with.

(*b*) *Clauses* 3 *and* 4 *of paragraph* 2.—These provisions are out of date, as the Tahsildar of the taluk through which the troops pass makes the necessary arrangements locally; nor is there any necessity for the maintenance of the register prescribed by *clause* 5.

(*c*) *Clause* 6.—The rates of hire herein ordered to be fixed and published in the District Gazette twice a year are practically useless. These rates depend upon the seasons of the year (*e.g.*, carts are always dearer than usual at ploughing and harvest times, or in rainy weather), and on a number of varying local circumstances; and the prices are as a matter of fact estimated, when occasion demands, by the Tahsildar of the taluk through which the troops pass, and finally settled after a personal interview with the officer commanding the regiment or detachment. The notifications now prescribed, which involve half-yearly returns from all Tahsildars and Deputy Tahsildars in independent charge, might therefore be done away with.

(*d*) *Paragraph* 3.—The register of carts herein prescribed is furnished by the Taluk officer attending on the regiment.

I recommend therefore that the Standing Order be revised with reference to these considerations.

37. *Inspection of Taluk Treasuries and Offices by Divisional Officers.*—(1) Standing Order No. 226 (New Edition) is headed "Examination of subordinate treasuries," but the questions entered in the appendix to paragraph 1 of this order relate largely to the taluk records also. I would therefore alter the heading of the Standing Order to the wording at the head of my present paragraph, so as to make it clear that the mere treasury inspection is not all that a Divisional officer need pay particular attention to, as some of them are now apt to imagine.

(2) Further the record questions in the appendix might be revised with reference to the present "disposal number" system, and the answering of the questions should be made compulsory, as the return will then give useful information in regard to records which will save the necessity for separate reports on this subject which are now submitted in most districts. As paragraph 1 of the Standing Order now stands, the questions are now supposed to be merely for the guidance of the examining officer.

(3) The report should further be submitted to the Collector at once, whereas at present Divisional officers sometimes wait till they have to submit the information required for the preparation of the annual report to the Board prescribed in paragraph 2 of the Standing Order. Collectors could then note, without delay, matters on which their orders may be required.

38. *Conduct of crop experiments by Divisional officers and Tahsildars.*—I think that nearly every district officer would bear me out in saying that the conduct of these annual experiments by Divisional officers and Tahsildars under the orders issued in Board's Proceedings, No. 328, Settlement, dated 7th August 1893, is in the generality of cases a farce. As the Board said when previously discussing the matter (paragraph 6 of Board's Proceedings, No. 473, Settlement, dated 29th June 1892), "the ordinary district staff, even if it were competent for such enquiries, is already so overburdened in the discharge of its ordinary duties that it could not devote sufficient time to carry out the experiments on a sufficiently large scale to be useful or valuable;" and, as a matter of fact, the smallest possible fields are habitually selected, and the process of cutting, sifting and weighing the crop, &c., is carried out in the most perfunctory manner. Sir Edward Buck's letter of 27th June 1893 printed in Board's Proceedings, No. 328, Settlement, dated 7th August 1893, gave the Local Governments full discretion as to the class of officers to be selected to conduct the experiments; and I submit that to have any value they should be made by men who have passed through the Agricultural College or are otherwise specially qualified to deal with the matter. A limited number of experiments so conducted would be of far greater utility than the present returns and could be subjected to more careful examination in the Board's office.

39. *Remittances from Sub-Registrars at Stations where there is a Sub-treasury.*—Under Rule 29 of the rules printed at page 14 of G.O., No. 1631, Judicial, dated 12th October 1896 (copy enclosed), Sub-Registrars at stations where there is a treasury are required to remit their collections to the treasury every day on which it is open for cash transactions. I think that it would be sufficient if the collections were ordinarily remitted once a week, Sub-Registrars being permitted to send their cash-chests to the taluk treasury for safe custody at night in case the collections accumulate before the date of remittance. This course would save a considerable amount of treasury work.

40. *An annual statement showing the number of Revenue Inspectors trained in survey* has now to be submitted by every Collector to the Board under Board's Proceedings, Mis. No. 7003, Settlement, dated 24th August 1892, and when discussing proposals for the curtailment of work in the Settlement Department in Board's Proceedings, No. 89, Settlement, dated 7th May 1896, and G.O., No. 516,* Revenue Department, dated 8th October 1896, the Board and Government held (paragraph 21 of the Board's Proceedings and paragraph 15 of the Government Order) that this return could not be discontinued, as it is required for the Land Records and Agriculture Administration report.

* In Board's Proceedings, No. 417, Settlement, dated 10th December 1896.

I venture to ask for a reconsideration of this order, as I see from the figures quoted in paragraph 10 of the Administration report for 1895–96 reviewed in G.O., No. 701, Revenue, dated 8th December 1896, that the survey training of Revenue Inspectors is now practically complete. Out of 626 Revenue Inspectors, 592 had undergone survey training and, with the exception of two men who had been specially exempted and two who were survivors of the old Inspectors on smaller pay, the rest (28 in number as two places were vacant) were all only acting men. This being so, I cannot find that the Government of India requires the habitual insertion of statistics on the subject.

If, however, the return is still to be kept up, it should obviously be compiled in the office of the authority by whom Revenue Inspectors are appointed, *i.e.*—at present the Collector—as he must know the qualifications of the men he puts in. At present in some districts the return is compiled in the Taluk offices.

41. The following suggestions are made in view of *diminishing copying and registering work in Revenue offices and saving the time now occupied in perusal of practically useless papers* :—

(1) *Good* copying machines should be supplied to Collectors and Taluk offices. (They are specially necessary in the latter where large numbers of circulars have to be sent out to village officers.) Those now supplied are very inferior and get out of order easily. I have often seen district circulars turned out by them which were all but illegible.

(2) The Board now sends round to Collectors and other Revenue officers a variety of papers, especially on forest matters, which are of no practical use to them and which involve registration in the office. I will cite as an instance Board's Proceedings, No. 325, Forest, dated 30th July 1897, which relates to a pattern of turban (not described in the Board's Proceedings) prescribed for Rangers and Deputy Rangers. So again Board's Proceedings, No. 343, Forest, dated 11th August 1897, calls for a report (regarding grading of managers in Forest offices, &c.) on a matter the Collector must personally deal with, but nevertheless the Collector of Salem tells me that he received fourteen spare copies of the Proceedings which appear to have been meant for Tahsildars.

(3) When the Board prints important general Proceedings the orders on proposals in which require the approval of Government the present practice is to communicate to Collectors, &c., copies of (1) the original Proceedings, and (2) the final Proceedings containing the orders of Government and the Board's remarks with reference thereto.

As (1) is habitually reprinted with (2), its preliminary communication seems quite superfluous, while the recollection of it is apt to bewilder officers who may forget that the final word has not yet been spoken. The paper can only be recorded pending the receipt of the orders of Government. My remark of course does not apply to Proceedings which contain any instructions which the Board can issue of its own authority and desires to be immediately acted on.

(4) I think that all routine Government Orders, which would simply have to be communicated to Collectors, &c., might well go direct to them from the Government office a copy being at the same time sent to the Board for information. To send the orders to the Board only and let it communicate, as is now generally done, causes waste of time; and where, as so often happens, the Government Order is type-written, the labour of making out an extra copy in the Government office is inappreciable.

42. I venture to submit that the compilation of the revised edition of the *Board's Standing Orders* should be carried out as soon as possible. Three chapters—one dealing with office routine, petitions and grant of copies, one with wild animals, escheats and other sundry matters, and one with matters relating to public servants, which therefore contains some of the most important of all the Standing Orders—are now available for general and ready reference only in the old edition; and that is now so overladen with correction slips that it is positive torture to have to look up anything therein.

Further, I beg to propose (on the suggestion of Mr. Tremenheere) that, as the revised edition when complete will form as ungainly and bulky a volume as the old book does, the Standing Orders should be divided hereafter into two parts—the one dealing with matters relating to Land Revenue and Settlement, the other containing the Separate Revenue Chapters (Abkári, Stamps and Customs) which deal with matters in regard to which Land Revenue officers are less familiar and have therefore to make more constant reference to the Standing Orders.

43. Lastly, I would submit that much trouble and time would be saved by Divisional officers and Collectors refusing to call for *reports from subordinates* on petitions addressed to them which relate to matters primarily within the competence of such subordinates to deal with. For instance, if an application for house-site is addressed to the Divisional officer, the petitioner should either be referred to the Tahsildar or the petition transferred to him for disposal. The Tahsildar will then only have to address the Divisional officer if the matter proves to be outside his own competence to deal with, *e.g.*, if the house-site applied for, and which he thinks should be given, is above the usual scale. Several officers are in the habit of saving themselves immediate trouble by referring nearly every petition that comes on to them to the Tahsildar, &c., for report.

Again when a paper or papers of any length have to be referred for report or remarks to a subordinate officer the points on which his views are required should be clearly indicated.

Resolution—No. 388, dated 11th November 1897.

The proposals embodied in the letter read above have been discussed by the Full Board at a meeting at which Mr. Meyer was present. The Board resolves to submit, for the approval of Government, all Mr. Meyer's suggestions with the exception of the following items, which appear to be open to objection or to require some amendment.

2. *Paragraph* 5 *of the letter, Article* 98 (*m*), *Civil Account Code—Sanction for fixing or altering the pay of non-pensionable menial servants.*—The Board considers that Mr. Meyer's alternative proposal may be accepted, and that charges of this nature may be debited to "Contingencies," the power of sanction being given to the Board or to the head of the department concerned.

Paragraph 14 *of letter—Petty construction and repairs to minor civil works.*—Mr. Meyer proposes to allow Collectors to transfer allotments from sanctioned to non-sanctioned works within the limits of his ordinary powers (Rs. 1,000 for each work), and provided that his total budget allotment is not exceeded. The Board is not prepared to accept this suggestion. The existing practice does not give rise to any friction, and in cases of emergency the Collector can always act in anticipation of sanction. It is, in the Board's opinion, undesirable that a Collector should have a free hand in the utilization of allotments on works not formally sanctioned by the controlling authority; control must necessarily be weakened thereby, and the preparation of an annual list of works for sanction would become a useless formality. Even if it be considered that some modified powers of transfer of allotments to unsanctioned works should be delegated to Collectors, a report must necessarily be required in all but petty cases, and no saving of work would result from the change.

Paragraph 16—*Minor irrigation works.*—The Board is not prepared to dispense with the lists of works which are now submitted to it under paragraphs 3 and 4 of Standing Order No. 187. The preparation of these lists conduces to a well-considered distribution of the district allotment and furnishes the Board with information which it ought to possess. It would, however, appear to be unnecessary to submit the lists through the Chief Engineer for Irrigation, and if that officer consents to the change, they may hereafter be submitted to the Board direct.

Paragraph 22—*Reports in regard to moveable property of persons dying intestate.*—The Standing Order will at once be brought into conformity with the orders of Government.

Paragraph 26—*Transfers from dry to wet and vice versâ.*—On the conditions specified by Mr. Meyer the Board would accept his proposal to delegate to Divisional officers the power of making such transfers, but the said conditions should be carefully borne in mind.

Paragraph 27—*Transfer of land from assessed to unassessed.*—The Board considers that it would be safer to retain this power in the hands of the Collector, who should as at present submit to the Board an annual list of such transfers.

Section IV—Miscellaneous matters—Paragraph 35—*Sales of assessed lands on the Nilgiris, &c.*—All land sold subject to assessment should, as suggested, be given on an ordinary patta unless there happen to be any special conditions attached to the sale. The purchaser at a sale merely buys the preferential right to a patta. Reports will be called for as proposed by Mr. Meyer.

Paragraph 36.—Board's Standing Order No. 204 will be amended accordingly.

Paragraph 39—*Remittances from Sub-Registrars at stations where there is a sub-treasury.*—This is a question for the Inspector-General of Registration to decide. The Board raises no objection to the proposal.

Paragraph 40—*Annual Statement of Revenue Inspectors trained in Survey.*—This return may be discontinued.

Paragraph 41—*Regarding copying and distribution of papers.*—(1) Mr. Meyer's remarks will be brought to the notice of the Superintendent of Stationery. It is essential that, if copying machines are supplied at all, they should be of good quality and capable of being easily and efficiently worked.

(2) & (3) The question of the distribution of Board's Proceedings has lately been engaging the Board's attention (*vide* Board's Proceedings, No. 2, dated 5th January 1897); but, as Mr. Meyer points out, the selection of papers for general circulation requires to be carefully supervised. No hard-and-fast rule can be laid down, but the Board will endeavour to reduce the issue of its Proceedings to Collectors and their subordinates as far as possible. It may, however, be noted that when proposals which require the sanction of Government are printed and circulated to districts, as in the case of forest notifications under sections 4 and 16, the final orders of Government are usually communicated without reprinting the Board's Proceedings on which they have been passed. The Board's Proceedings is indeed reprinted in the Government Order, but in circulating the orders to the districts, the previous papers are printed in abstract. The procedure would in many cases be simplified by adopting Mr. Meyer's suggestion, and the Board will take steps to do so wherever possible.

(4) The Board recommends Mr. Meyer's proposal for favourable consideration. The effect of the present decentralization will indeed tend to reduce, very considerably, the number of cases in which the formal sanction of Government will be required, but even so there must remain numerous classes of orders which may be counted as matters of routine. In such cases it would save time and labour if the final order was intimated direct from the Government office to the Collector concerned.

Paragraph 42—*Board's Standing Orders.*—The necessity for the speedy completion of the work of revising its Standing Orders has been frequently urged by Government, and the Board has endeavoured to carry out this duty as quickly as was compatible with efficient scrutiny. It has already been pointed out * that work of this nature is unavoidably delayed, when it has to pass through the hands of one or more officers who can only devote their attention to it fitfully and sometimes at long intervals. The revision has now been practically completed and the remaining chapters are for the most part in type; but

* Board's Proceedings, Mis. No. 5464, dated 9th December 1895, paragraph 10.

it is probable that still further corrections will be required in view of the numerous proposals made by Mr. Meyer for decentralization and improvement of business methods, and for this reason the final issue of the revised orders is delayed.

Paragraph 43—*Calling for reports from subordinates.*—The rule advocated by Mr. Meyer has, the Board believes, been very generally adopted, but Collectors will again be instructed to bear it in mind and to enforce it upon Divisional officers. It will doubtless save trouble to all concerned if the points upon which report is required are, as far as practicable, specified in the reference order.

(True Copy and Extract.)

(Signed) L. D. SWAMIKANNU,
for Secretary.

To the Secretary to Government, Revenue Department.

Copy to W. S. Meyer, Esq., I.C.S.

ORDER—No. 411, Revenue, dated 28th June 1899.

Miscellaneous.

With the Proceedings read above the Board of Revenue submits to Government, with its remarks, certain proposals made by Mr. Meyer in pursuance of the instructions conveyed to him in G.O., No. 1243, Judicial, dated 27th August 1897, for the curtailment of work in Revenue offices. The proposals are grouped into four sections, the first three of which chiefly relate to the grant of larger powers to the Board of Revenue, to Collectors and Divisional officers, respectively, while the fourth contains suggestions in regard to certain miscellaneous matters. These proposals will be dealt with below *seriatim.*

2. I. GRANT OF INCREASED POWERS TO THE BOARD—(i) *That the Board be empowered to sanction transfers of land from one taluk to another, provided that such transfers will not appreciably affect the work or relative importance of the taluks concerned, and that Collectors be allowed to order transfers between villages in the same taluk subject to the proviso that such transfers do not necessitate the revision of the establishment of either village* (*paragraph* 2 *of Mr. Meyer's letter*).—A taluk is not merely a revenue administrative unit, but also the unit for criminal and other jurisdiction and for other purposes. Further, transfers from taluk to taluk are not frequent, and the need of a reference to Government in the matter consequently does not involve any appreciable amount of additional labour. It is expedient, therefore, that the power to order alteration in taluk boundaries should rest with the Government. As regards transfers between villages, the Government considers that the power to make such transfers should vest in the Board as heretofore.

(ii) *That the Board be allowed full power to resume money allowances granted for the upkeep of temples and mosques or the performance of religious service in cases where the conditions of the grant are not fulfilled* (*paragraph* 3 *of Mr. Meyer's letter*).—The proposal is approved.

(iii) *That the power of sanctioning rectification of* bonâ fide *errors made in regard to entries of date of birth in the annual returns of establishments furnished to the Accountant-General under article* 55 *of the Civil Account Code be delegated to the Board and other heads of large departments* (*paragraph* 4 *of Mr. Meyer's letter*).—The Government sees no sufficient necessity to sanction the proposed delegation.

(iv) *That the Board and other Heads of Departments be allowed to fix and alter the pay of non-pensionable menial servants in the offices under their control* (*paragraph* 5 *of Mr. Meyer's letter*).—The proposal will be considered in the Financial Department.

(v) *That the power now possessed by the Board and other Heads of Departments of purchasing in this country articles of European manufacture, subject to a limit of value of Rs.* 10, *without the sanction of the Local Government, be extended up to a limit of*

Rs. 100, *and that Collectors, who may now purchase such articles, only up to a limit of Rs.* 5, *have their power extended to Rs.* 10 (*paragraph* 6 *of Mr. Meyer's letter*).—Orders will issue in the Financial Department on this proposal.

(vi) *That the Board be empowered to sanction for special reasons the grant of district holidays supplementary to, or in substitution of, those notified by Government* (*paragraph* 7 *of Mr. Meyer's letter*).—The Government considers that there exists no sufficient reason for altering the present practice under which applications for such additional or alternative holidays have to come before Government.

(vii) *That the Board be given the same power of altering its Standing Orders as is now enjoyed by it in the Separate Revenue Department, with reference to Salt and Abkári Circular Orders* (*paragraph* 8 *of Mr. Meyer's letter*).—The Government considers it undesirable to sanction any departure from the existing practice as prescribed in G.O., No. 1002, Revenue, dated 24th October 1887.

3. II. GRANT OF ENLARGED POWERS TO COLLECTORS—(i) *That Collectors be empowered to grant lands free of assessment and to exempt occupied lands from assessment when required by local bodies for communal purposes, subject to a maximum limit of one acre in the case of dry and one-fourth of an acre in the case of wet land* (*paragraphs* 9 *and* 10 *of Mr. Meyer's letter*).—The Government is of opinion that it is the value of the land to be granted that should chiefly be considered rather than its area. Collectors will for the future be empowered, subject to a limit of capitalized value of Rs. 250, to grant lands to local bodies for public purposes, the nature of which entitles these bodies to hold the land revenue-free under the orders contained in G.Os., No. 259, Revenue, dated 3rd April 1889, and No. 44, Revenue, dated 15th January 1892. The power now possessed by the Collectors of granting lands for Local Fund roads up to a limit of capitalized value of Rs. 3,000 will remain unaffected. The Board will be empowered to sanction revenue-free grants of land to local bodies for similar public purposes up to a limit of capitalized value of Rs. 3,000. Cases exceeding the latter limit will be submitted to Government as heretofore for approval and submission to the Government of India for sanction.

(ii) *That Collectors be empowered to sanction the entertainment of temporary establishment for service of processes under Acts VIII of* 1865, *III of* 1895 *and III of* 1869 *and Regulation IX of* 1822, *subject to the condition that the cost of the establishment is fully covered by process fees realized and involves no extra charge to the State* (*paragraph* 11 *of Mr. Meyer's letter*).—The Government is not prepared to accept the proposal. Such establishments should be sparingly employed.

(iii) *That in the case of process-servers appointed for the purposes of Act II of* 1864, *Collectors be allowed to prescribe a maximum scale of establishment for each taluk, and that Divisional Officers be given the discretion of putting the scale wholly or partially in force as occasion may require* (*paragraph* 12 *of Mr. Meyer's letter*).—The Government considers it desirable that the Collector's previous sanction should be obtained in every case in which such special agency is sought to be employed. The proposal is accordingly negatived. In G.O., No. 680, Revenue, dated 14th November 1898, the Government has accepted the proposal that Tahsildars and Deputy Tahsildars in independent charge should have the power to appoint, grant leave to and remove special process-servers employed under Madras Acts II of 1864 and I of 1889.

(iv) *That Collectors be empowered, in the case of petty construction and repairs to minor civil works, to transfer allotments from sanctioned to non-sanctioned works within the limits of their ordinary powers* (*Rs.* 1,000 *for each work*) *and provided that their total budget allotment is not exceeded* (*paragraph* 14 *of Mr. Meyer's letter*).—The Government agrees with the Board in considering that the existing practice does not give rise to any inconvenience and that no saving of work would result from the proposed change. The proposal will therefore be negatived.

(v) *That the submission of the progress report of petty construction and repairs to minor civil works which accompanies the monthly statement of expenditure furnished by Collectors to the Accountant-General under paragraph* 12 *of Board's Standing Order No.* 189 (*New Edition*) *may be discontinued* (*paragraph* 15 *of Mr. Meyer's letter*).—The proposal is approved. From the Board's remarks against entry No. A-20 on

page 31 of Board's Proceedings, No. 105, dated 22nd April 1899, the Government notes that, as a matter of fact, the progress report is not now submitted to the Accountant-General.

(vi) *That the limit up to which Collectors may themselves sanction estimates for the execution of minor irrigation works be raised from Rs.* 250 *to Rs.* 500 (*paragraphs* 16 *and* 17 *of Mr. Meyer's letter*).—The proposal is approved. The existing proviso will be maintained that Collectors may not sanction estimates which relate to the construction of new masonry works other than simple tank sluices or which involve any material deviation from the standard of efficiency laid down by the Tank Restoration Scheme. Further, as it is necessary that the Tank Restoration memoirs should be kept up to date, all estimates for new masonry works or alteration of existing ones in tanks which have been investigated under the Tank Restoration Scheme should be sent to the Chief Engineer for Irrigation for examination.

(vii) *That the returns required to be submitted by Collectors to the Board in the case of minor irrigation works under paragraphs* 3 *and* 4 *of Board's Standing Order No.* 187 (*New Edition*) *may be discontinued* (*paragraph* 18 *of Mr. Meyer's letter*).—The Board is not prepared to dispense with the submission of the returns in question, but considers that they may be sent to it direct instead of through the Chief Engineer for Irrigation as is now the case. The Government accepts the Board's view.

(viii) *That in the case of minor irrigation works the Collector be allowed to sanction within his lump allotment excesses up to* 10 *per cent. on estimates sanctioned by the Chief Engineer for Irrigation and to deal similarly with estimates passed by himself which by excess expenditure have passed his limit of sanction* (*paragraph* 19 *of Mr. Meyer's letter*).—The proposal is accepted.

(ix) *That the monthly progress report of expenditure on each sanctioned minor irrigation work now submitted by every Tahsildar to the Collector may be discontinued, except for the last three months of the year, and that the similar monthly reports to Divisional officers may be submitted quarterly for the first nine months of the year, Divisional officers submitting a consolidated return to the Collector* (*paragraph* 20 *of Mr. Meyer's letter*).—The first part of the proposal is approved. The Government considers that the monthly report should continue to be submitted to the Divisional officer, who will send to the Collector quarterly for the first nine months of the year a consolidated return relating to the works in his division. The orders on this return in the appendix to Board's Proceedings, No. 105, dated 22nd April 1899, should therefore be modified so as to prescribe a monthly return from the Tahsildar to the Divisional officer.

(x) *That Collectors be given general permission to sanction journeys of officers subordinate to them outside the limit of their districts for certain purposes* (*paragraph* 21 *of Mr. Meyer's letter*).—The subject should be regulated by the orders contained in G.O., No. 117, Financial, dated 18th January 1899, communicated to the Board with G.O., No. 432, Revenue, dated 30th January 1899.

(xi) *That the limit of estimated cost up to which Collectors may, subject to provision in the budget, sanction original works and repairs in estates under the management of the Court of Wards be raised from Rs.* 300 *and Rs.* 500, *respectively, to Rs.* 500 *and Rs.* 1,000, *respectively* (*paragraph* 24 *of Mr. Meyer's letter*).—The Government has no objection to the proposal.

(xii) *That Collectors be given power to sanction the free grant of timber in wards' estates to village communities and private individuals when necessary similar to that which they enjoy in regard to Government forest produce under section* 104 *of the Forest Code* (*paragraph* 25 *of Mr. Meyer's letter*).—It is observed that under paragraph 2-H of the Proceedings of the Court of Wards, No. 8, dated 23rd April 1897, recorded in G.O., No. 2822, dated 4th June 1897, Collectors have already been authorized in the matter.

4. III. GRANT OF ADDITIONAL POWERS TO DIVISIONAL OFFICERS—(i) *That Divisional officers be empowered to sanction transfers from "wet" to "dry" and* vice versâ *of lands actually cultivated under the other head for three consecutive years, subject to the*

concurrence of the Public Works authorities in the case of lands under major irrigation works (paragraph 26 of Mr. Meyer's letter).—The Government does not consider the proposed delegation to be expedient.

(ii) *That Divisional officers be allowed to transfer land from assessed to unassessed (paragraph 27 of Mr. Meyer's letter).*—The Government agrees with the Board that it would be safer to retain the power in the hands of the Collector, and the proposal is accordingly negatived.

(iii) *That Divisional officers be empowered to order the sale of valuable unassessed lands to be transferred to assessed and granted on patta (paragraph 28 of Mr. Meyer's letter).*—The Government considers that the power in question should continue to be vested in the hands of the Collector.

(iv) *That the sale of disputed darkhast lands by Divisional officers need not be subject to formal confirmation by the Collector as at present is the case (paragraph 29 of Mr. Meyer's letter).*—The proposal is approved.

(v) *That Divisional officers be empowered (a) to receive applications for admission to the Village Officers' Special Test Examinations, (b) to decide in cases of doubt as to the degree of relationship to the existing incumbents of village offices of applicants claiming to pay a lower fee on that account, (c) to permit applicants to appear for the examination elsewhere than in the division to which they belong, and (d) to sign certificates for issue to the successful candidates (paragraph 30 of Mr. Meyer's letter).*—The proposed delegation of powers is sanctioned.

(vi) *That the power of sanctioning refunds of sale-proceeds of impounded cattle in cases where the amount has been held in deposit as unclaimed, on a satisfactory claim being put in within three months from the date of deposit be extended to Sub-Divisional Magistrates (paragraph 31 of Mr. Meyer's letter).*—The proposal is approved.

(vii) *That paragraph 6 of Board's Standing Order No. 237 (New Edition) under which Collectors alone can sanction refunds of judicial fines cancelled on appeal may be modified as follows : "Treasury officers may refund judicial fines under the procedure laid down in that behalf by the High Court from time to time" (paragraph 32 of Mr. Meyer's letter).*—The proposed amendment of the Standing Order is sanctioned.

(viii) *That the power of incurring expenditure on trigonometrical survey stations (up to an average of Rs. 4 annually for each) which is now vested in Collectors be made over to Divisional officers (paragraph 33 of Mr. Meyer's letter).*—The Government accepts the proposal.

5. IV. MISCELLANEOUS MATTERS—(i) *That the question whether in the case of waste lands sold on the Nilgiri and Shevaroy Hills an ordinary patta may not be substituted for the intricate title-deed now in use be referred to the Collectors of the Nilgiris, Salem and Malabar for report (paragraph 35 of Mr. Meyer's letter).*—The revision of the rules for the sale of waste lands is now under the consideration of Government and orders will issue in due course.

(ii) *That Board's Standing Order No. 204 (New Edition) regarding the provision of carts, &c., for troops on the march be altered in certain respects (paragraph 36 of Mr. Meyer's letter).*—Orders will issue separately on this matter.

(iii) *That the heading of Board's Standing Order No. 226 (New Edition) be altered into "inspection of taluk treasuries and offices by Divisional officers," that the questions relating to records in the appendix to paragraph 1 of the Standing Order be revised with reference to the "disposal number" system and the answering of the questions be made compulsory, and that Divisional officers be required to submit to Collectors their reports soon after inspection (paragraph 37 of Mr. Meyer's letter).*—These proposals are approved.

(iv) *That the annual crop experiments now made by Divisional officers and Tahsildars should be conducted only by men who have passed through the Agricultural College or are otherwise specially qualified to deal with the matter (paragraph 38 of Mr. Meyer's letter).*—The Government is not at present prepared to modify the existing orders on the subject.

(v) *That Sub-Registrars at stations where there is a sub-treasury be required to remit their collections to the treasury once a week instead of as now is the case on every day on which the treasury is open for cash transactions (paragraph 39 of Mr. Meyer's letter).*—The proposal will be considered in the Judicial Department.

(vi) *That the annual statement showing the number of Revenue Inspectors trained in survey submitted by Collectors to the Board may be discontinued (paragraph 40 of Mr. Meyer's letter).*—The discontinuance of the return is sanctioned.

(vii) In paragraph 41 of his letter Mr. Meyer makes a few suggestions "*in view of diminishing copying and registering work in revenue offices and saving the time now occupied in perusal of practically useless papers.*" One of the suggestions is to the effect that all "routine" orders of Government, which would simply have to be communicated to Collectors, &c., may go direct to them from the Government Office, a copy being at the same time sent to the Board for information. The Board recommends the proposal for favourable consideration. It is observed that the practice referred to is at present followed in the Government Office whenever possible; but the Government considers that it would be inexpedient to prescribe it as a general rule.

(viii) *Paragraph* 42 *of Mr. Meyer's letter—The Standing Orders of the Board of Revenue.*—It has already been ordered in G.O., No. 217, Revenue, dated 22nd April 1898, that the chapters relating to Stamps, Abkári and Customs should be excluded from the Board's Standing Orders and that the remaining chapters be divided into two volumes.

(ix) *Paragraph* 43 *of Mr. Meyer's letter—Calling for reports from subordinate officers.*—The Government concurs in the views expressed by the Board in regard to Mr. Meyer's suggestions on this subject.

(True Extract.)

(Signed) N. E. MARJORIBANKS,
Ag. Secretary to Government.

To the Board of Revenue (Land Revenue).
,, the Board of Revenue (Revenue Settlement, Land Records and Agriculture).
,, the Financial Department.
,, the Public Works Department (Irrigation).
,, the Judicial Department.
,, the Accountant-General.
,, W. S. Meyer, Esq., I.C.S.

READ—also the following G.O., No. 457, Revenue, dated 18th July 1899 :—

Order—No 457, Revenue, dated 19th July 1899.

Miscellaneous.

Mr. Meyer's proposals contained in paragraph 36 of his letter, No. 32, dated 3rd November 1897, read in G.O., No. 411, Revenue, dated 28th June 1899, are approved.

(True Extract.)

(Signed) H. TREMENHEERE,
Ag. Secretary to Government.

To the Board of Revenue (Land Revenue).
,, W. S. Meyer, Esq., I.C.S.

RESOLUTION—No. 216, dated 12th September 1899.

Communicated to all Collectors for information and guidance.

2. The following enlarged powers have been conferred upon Collectors, Divisional Officers and Divisional Magistrates:—

A.—Collectors have been empowered—

(i) to grant lands free of assessment to local bodies for public purposes provided the capitalized value of the assessment does not exceed Rs. 250. It is to be noted that the power already vested in Collectors of sanctioning the grant of land required for Local Fund roads up to a maximum capitalized value of Rs. 3,000 remains unaffected;

(ii) to sanction, subject to certain restrictions, estimates for the execution of repairs to minor irrigation works up to a limit of Rs. 500;

(iii) to sanction, within their lump allotment, excesses up to 10 per cent. on estimates for the execution of repairs to minor irrigation works approved by the Board of Revenue, and to deal similarly with estimates passed by themselves which by reason of additional expenditure have exceeded their limit of sanction;

(iv) to sanction, subject to provision in the budget, original works and repairs in estates under the management of the Court of Wards at an estimated cost of not more than Rs. 500 and Rs. 1,000, respectively.

B.—Divisional Officers have been empowered—

(i) to confirm the sale of disputed darkhast lands;

(ii) to receive applications for admission to the Village Officers' Special Test Examinations; to decide in cases of doubt as to the degree of relationship to the existing incumbents of village offices of applicants claiming the privilege of paying a lower fee on that account; to permit applicants to appear for the examination in a division other than the one to which they belong; and to sign certificates for issue to the successful candidates;

(iii) to incur expenditure on trigonometrical survey stations up to an average of Rs. 4 per annum for each station.

C.—Divisional Magistrates have been empowered—

to sanction refunds of sale-proceeds of impounded cattle in cases where the amount has been held in deposit as unclaimed, on a satisfactory claim being presented within three months from the date of deposit.

3. Collectors will note that they are no longer required to submit the monthly progress report of petty construction and repairs to minor works due to the Accountant-General under paragraph 12 of Standing Order No. 189 (New Edition), or the annual statement showing the number of Revenue Inspectors trained in survey now submitted to the Board with reference to its Proceedings, Mis. No. 7003 (Settlement), dated 24th August 1892. The attention of Collectors is further drawn to paragraph 3 (ix) of the Government Order of the 28th June read above in which Government has accepted Mr. Meyer's suggestion that the monthly progress report of expenditure on each sanctioned minor irrigation work now submitted by Tahsildars to the Collector under paragraph 39 of Standing Order No. 187 (New Edition) may be discontinued except for the last three months of the official year; it should, however, be remembered that the monthly report should continue to be submitted to the Divisional Officer who will send to the Collector quarterly a consolidated return relating to the works in his division for the first nine months of the official year.

4. The following amendments will be made to the Board's Standing Orders:—

(i) *Standing Order No. 12-A—For* paragraph 3, *substitute—*

"Collectors may grant unoccupied lands free of assessment or exempt occupied lands from assessment in accordance with paragraph 1 of this Order provided the capitalized value of the assessment does not exceed Rs. 3,000 in the case of lands required for Local Fund roads and Rs. 250 in other cases. Where the latter limit is exceeded, application should be made to the Board of Revenue which will pass

orders thereon if the capitalized value does not exceed Rs. 3,000. In all other cases the application should be submitted to Government through the Board for approval and transmission to the Government of India."

(ii) *Standing Order No.* 30, *paragraph* 13, *lines* 6 *and* 7—*Omit* the words "but such sale will be subject to confirmation by the Collector."

(iii) *Standing Order No.* 96, *paragraph* 5, *line* 2—*For* the words "Magistrate of the district" *read* "Divisional Magistrate".

(iv) *Standing Order No.* 117, *paragraph* 2, *line* 13—*For* "pagodas" *read* "temples, mosques, &c."

(v) *Standing Order No.* 187—

(*a*) *For* paragraph 3, *substitute*—

"Lists of works proposed for execution in the ensuing official year should be submitted in Form I to the Board of Revenue (Settlement branch) before the end of January in each year. All estimates for works, the repairs of which may cost more than Rs. 500 each, as well as those relating to the construction of new masonry works other than simple tank sluices or to alterations of existing ones in tanks which have been investigated under the Tank Restoration Scheme, should be sent to the Chief Engineer for Irrigation for examination. The estimates in the case of all other wokrs may be sanctioned by the Collector himself, who is also authorized to sanction within his lump allotment excesses up to 10 per cent. on estimates sanctioned by the Board and to deal similarly with estimates passed by himself when the actual expenditure has exceeded his limit of sanction."

(*b*) *For* the first sentence of paragraph 39, *substitute*—

"From this register the prescribed progress report in Form 8 (*vide* appendix) will be prepared by the Tahsildar at the end of every month showing the total expenditure up to and in the month on each work, and forwarded to the Divisional Officer who will submit to the Collector at the end of every quarter a consolidated return relating to the works in the several taluks comprised in his division. During the last quarter, however, the Tahsildar should submit to the Collector direct a copy of the monthly return furnished by him to the Divisional Officer."

(vi) *Standing Order No.* 189—*Omit* paragraph 12.

(vii) *Standing Order No.* 204—

(*a*) *Omit* clauses (1), (3), (4), (5) and (6) of paragraph 2, and alter the numbering of the other clauses accordingly.

(*b*) *For* the words "Collector" and "District" in the heading of the statement appended to paragraph 3 of the Order, *substitute* "Tahsildar" and "Taluk," respectively.

(viii) *Standing Order No.* 219, *paragraphs* 1 *and* 2—*For* the figures "300" and "500" in these paragraphs, *substitute* "500" and "1,000", respectively.

(ix) *Standing Order No.* 226—

(*a*) *For* paragraph 1, *substitute*—

"*Inspection of Taluk Treasuries and offices by Divisional Officers.*—Divisional Officers should examine every taluk treasury and office in their divisions at least once a year. The attention of the examining officer should be especially directed towards verifying the stock of stamps in addition to checking the cash in hand, and ascertaining whether the prescribed accounts are kept. The questions given in the appendix should be answered by the examining officer and a report submitted by him to the Collector immediately after the examination is over."

(*b*) *Insert* the following as a foot-note to paragraph 1 of the Order—

"These orders apply *mutatis mutandis* to the cash, stamp and other stock in the custody of Deputy Tahsildars who are not in charge of recognized sub-treasuries."

(*c*) *For* questions 77 (*b*), 81 and 82 in the list of questions appended to paragraph 1 of this Order *substitute* the following :—

77. (*b*) Are the several descriptions of accounts arranged as directed in Board's Proceedings, No. 255 (Settlement), dated 27th June 1893, Appendix A, and with reference to the instructions in paragraph 5 of Board's Proceedings, No. 107, dated 31st March 1897 ?

81. Are the separate registers of papers to be retained and destroyed written up in accordance with Board's Proceedings, No. 101, dated 18th April 1898, as revised and re-issued in Board's Proceedings, No. 183, dated 4th August 1899 ? [Note the date and number of the last disposal file entered in each disposal list].

81. (*a*) Are the papers which had accumulated before separate registers were opened, sorted for destruction in accordance with Board's Proceedings, No. 175, dated 11th July 1898 ?

82. Have all the papers disposed of been sent to the record-keeper and sorted by him ? [Note the date and number of the last disposal file handed over to the record-keeper].

82. (*a*) Who selects the papers to be indexed, and is the selection judicious ? [Note the date and number of the last disposal file indexed and the total number of files indexed.]

82. (*b*) Are papers excluded from the operation of the disposal number system methodically arranged and indexed as required by Board's Proceedings, No. 658, dated 16th November 1893 (paragraph 10); No. 704, dated 19th December 1893 (paragraph 7); and No. 107, dated 31st March 1897 ? [*Note* 1.—Are any papers improperly excluded from the disposal number system ? *Note* 2.—Are any intermediate disposals improperly treated as final disposals by being "Recorded" or "Lodged" ?].

82. (*c*) Is the system upon which reminders are issued judicious and effectual ?

Are the lists of unanswered references to and from superior officers carefully maintained and are they up to date ?

(x) *Standing Order No.* 237, *paragraph* 6—*Cancel* this paragraph and *substitute* the following :—

"6. Treasury officers may refund judicial fines in accordance with the procedure laid down in that behalf by the High Court from time to time."

(xi) *Standing Order No.* 282 (*Old Edition*), *paragraph* 1—*For* the word "Collectors" occurring in the beginning of the second sentence, *read* "Divisional Officers."

(True Extract.)

(Signed) LIONEL DAVIDSON,
Acting Secretary.

To all Collectors (T.D.Cs., D.Os., Tahrs. and Dy. Tahrs.).

Copy to the Court of Wards Department.

" " Settlement Department.

" " Secretary to Government, Revenue Department.

Exd. C. M. Thumbusawmy.

PROCEEDINGS OF THE MADRAS GOVERNMENT

x Copy attached

Read—Proceedings of the Board of Revenue, Land Revenue x dated 12th September 1899, No. 216

Order thereon, No. 3582 Mis., *dated* the 9th October 1899.

Recorded.

(True Extract.)

[signature]

Irrag. *Secretary to Government.*

To the Board of Revenue, Land Rev:

do , Rev: Sett:

P.W.D. (Irrign.)

Copy to the Supdt. Madras Survey.

[initials] 11.10.99

Govt. of {189 } Madras.

REVENUE.

To

THE BOARD OF REVENUE,

Dated

Recd.

Encl.

$\frac{\text{Mis.}}{\text{R.}}$ G.O., 189 , No.

SUBJECT.

PUBLIC WORKS
~~Revenue~~ (1899) Department.

Land Revenue

12th September 216

CURRENT No. 9027

From

The Board of Revenue,
Land Revenue, Madras.

Order

No. 2785 Routine

Dated 3rd November 1899

Received + *Registered* 6-11-99

Enclosures one

Spare copies 12

SUBJECT.

Furnishing ~~to~~ Govt. in the Public Works Deptt. with thirteen spare ~~eight~~ copies of B.P.No.216 dated 12th September 99 on Mr. Meyer's proposal for the curtailment of work in revenue offices.

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

REVENUE BOARD OFFICE MADRAS

Proceedings of the Board of Revenue

(Land Revenue)

No.2785 Routine Dated 3rd November 1899

Resolution

With reference to the telephone message from the --- Head Clerk, Public Works Department, dated 1st November 1899, 13 spare copies of Board's Proceedings No.216 dated 12th September 1899, on Mr.Meyer's proposals for the curtailment of work in Revenue Offices will be furnished to Government in the Public Works Department for communication to the officers of that Department.

(True Extract)

[signature]

Asst. Secretary.

To the Secretary to Government, P.W.D. with 13 spare copies of Board's Proceedings No.216, d.12.9.99.

Q.B.

[initials] 3.11.99.

13

REVENUE DEPARTMENT.

1899.

Board of Revenue

(Land Revenue),

MADRAS.

P.W.- Encl / 9027 + 125.00

Printed September 15th.

Proceedings, No. 216, 12th September 1899.

SEPTEMBER.

Communicating to all Collectors, for information and guidance, Government Order passing orders on Board's Proceedings submitting Mr. Meyer's proposals for the curtailment of work in Revenue offices by the grant of larger powers to the Board of Revenue, to Collectors and Divisional Officers.

PROCEEDINGS OF THE BOARD OF REVENUE

(LAND REVENUE).

The Hon'ble Mr. J. STURROCK, I.C.S.
The Hon'ble Mr. F. A. NICHOLSON, I.C.S.
Mr. A. W. B. HIGGENS, I.C.S.

READ—the following G.O., No. 411, Revenue, dated 28th June 1899 :—

Read—the following Proceedings of the Board of Revenue (Land Revenue), No. 388, dated 11th November 1897 :—

(FULL BOARD.)

Read—the following letter from W. S. MEYER, Esq., I.C.S., on Special Duty, to the Secretary to the Commissioners of Land Revenue, Madras, No. 32, dated 3rd November 1897 :—

In my letter No. 30, dated 29th October 1897, I have dealt with certain proposals for decentralization which will require legislation to carry them out, and indicated the form which such legislation might conveniently take. I have now the honour to submit other proposals for delegation of powers, &c., which can, if approved, be carried out departmentally. My letter will fall under four sections, the first three of which will deal with the grant of larger powers to the Board, Collectors and Divisional officers, respectively, while the fourth will contain suggestions in regard to miscellaneous matters.

I.—GRANT OF LARGER POWERS TO THE BOARD.

2. Under Standing Order No. 21, the sanction of Government is required for the *transfer of land from one taluk to another*. I think that this power might safely be allowed to the Board when the transfer is not of such importance as to have any appreciable effect on the work or relative importance of the taluks concerned; and Collectors might be allowed to sanction transfers of land between villages in the same taluk subject to the similar condition that the transfer is not of such importance as to necessitate any revision of either village establishment. At present they are allowed by the Standing Orders to make "petty transfers," but the nature of these is not clearly defined.

3. The Board should have full power to resume *money allowances granted for the upkeep of temples and mosques, or the performance of religious service*, where the conditions of the grant are not fulfilled. The only reference to such money allowances now made in paragraph 2 of Standing Order No. 117, is its penultimate sentence, which allows Collectors to resume on their own authority "inam lands and money allowances held by pagodas, which have been abandoned, or have been in a ruined condition for upwards of 12 years;" and even there, I may note, the alteration of the word "pagodas" into "temples, mosques, &c.," is obviously necessary.

4. Under *Article* 55 *of the Civil Account Code* annual returns of all persons serving under Government and Local Boards have to be submitted to the Accountant-General; and under note (*b*) to the same article the date of birth of each officer must be given, and if it has been entered wrongly can only be corrected except in the case of clerical error with the sanction of Government. The power of rectifying *bonâ fide* mistakes, which may have been made in this matter, might well be delegated to the Boards and other heads of large departments.

5. Under *Article* 98 *(m) of the Civil Account Code* all recurring charges have to receive the sanction of Government. I think that the Board and other heads of departments might well be allowed to pass orders in regard to the fixing and alteration of the pay of non-pensionable menial servants in offices under their control and that the Government of India might be moved to amend the article accordingly.

It seems particularly absurd that the sanction of Government should have to be applied for to entertain a part-time sweeper or scavenger on one or two rupees a month for some taluk mofussil office as is now necessary. (See for example the cases sanctioned in G.O., Mis. No. 2870, Revenue, dated 20th July 1896, in Board's Proceedings, Mis. No. 3464, dated 29th July 1896, and G.O., No. 2960, dated 27th July 1896, in Board's Proceedings, Mis. No. 3538, dated 1st August 1896). But I may note that superfluous references in these instances might be avoided by the simple method of debiting the pay of part-time menials to "Contingencies," a course already approved by Government in the case of Local and Municipal servants of this description—*vide* G.O., No. 1892, Local, dated 1st October 1897, copy of which is herewith forwarded.

6. Again *under Article* 98 *(k) of the Civil Account Code*, articles of European manufacture cannot be purchased in the country to an extent of over Rs. 10 without the sanction of the Local Government. (See for instance G.O., Mis. No. 3180, Revenue, dated 8th August 1896, in Board's Proceedings, Mis. No. 3827, dated 19th August 1896). I think the Government of India might well be moved to extend the sanctioning powers of the Board and other Heads of departments up to a limit of Rs. 100. Lamps, for example, can be obtained at establishments like Mr. Ditmar's in Bombay quite as easily and cheaply in respect of ordinary retail transactions as from Europe. If this be approved Collectors, who can now only purchase such articles up to a limit of Rs. 5,* might have their powers extended to Rs. 10.

* G.O., No. 481, Revenue, dated 21st September 1896.

7. The Board might well be given power to sanction for special reasons (*e.g.*, for the recent Pushkaram festival in Gódávari) the grant of *district holidays* supplementary to, or in substitution for, those notified in G.O., No. 126, Public, dated 19th February 1895 (Board's Proceedings, No. 77, dated 7th March 1895). At present applications for such additional or alternative holidays must, under this Government Order, be submitted to Government.

8. Finally I submit that the Board might be allowed the same power of *altering its Standing Orders* as is now enjoyed by it in the Separate Revenue Department with reference to Salt and Abkári Circular Orders. It should, that is, send Government a copy of every alteration made or new Standing Order issued, but need not obtain previous sanction for such emendation, it being, of course, understood that no alteration should be made in matters of general land revenue principle or policy until the same has been approved by Government. Even then, however, the actual wording of the revised Standing Orders might well, I think, be left to the Board.

II.—ADDITIONAL POWERS TO BE GRANTED TO COLLECTORS.

9. *Power to grant lands free of assessment and to exempt occupied lands from assessment when required by local bodies for communal purposes.*—Under paragraph 3 of Standing Order, No. 12-A, Collectors are already competent to exercise this power in regard to land required for *roads*. In G.O., No. 142, Revenue, dated 24th March 1896, Government negatived a suggestion of the Board that Collectors should be given the same power to serve local bodies in respect to other communal purposes, and such applications have still, under the Standing Order above quoted, to go to Government through the Board. I venture to ask for a re-consideration of this order for the reasons stated below, which I quote from a letter written by Mr. Nicholson as Collector of South Canara which the Board transferred to me in connection with my special duty :—

Vide item 6 of appendix A to Board's Proceedings, No. 459 of 16th December 1895, and paragraph 2-I (*d*) of the Government Order.

"2. I have before me a case in which about 13 cents of unassessed dry land is applied for by the Coondapoor Taluk Board for the erection of a Primary school. Under existing orders I am obliged to make a reference to the Board in view to obtain the sanction of Government for the alienation, and I have done so separately * * * *.

"3. Cases of this kind are not very rare. In 1896 there were three applications from local bodies; and this year there was another besides the one referred to above. In none of these cases has the extent of lands applied for exceeded 75 cents. As local bodies give

increased attention to sanitation, education, public health, &c., applications for small bits of lands for public latrines, wells, primary schools, dispensaries, medical officers' quarters and the like, will also increase. The revenue-free grants made in such cases are not alienations of a permanent nature, but are conditional grants revocable when lands are not required for the purposes for which they were granted.

"4. Collectors have power to grant any amount of land for road purposes and they are not likely to be too lavish in making similar grants for other purposes to local bodies.

"5. I do not, however, ask for power to grant any extent of land when required for other than road purposes, but would request the Board to fix the maximum within which Collectors could make such grants; this might be one acre of dry land and a quarter acre of wet land, which latter, however, would seldom or never be required.

"6. My object in making the reference is to avoid the necessity for troubling the Board and Government with applications for grants in petty cases, seeing that Collectors' recommendations in such cases are generally approved. Collectors might send an annual return of such alienations for the information of Government and the Board."

10. I think that, under the limitations which Mr. Nicholson proposes (viz., one acre of dry or $\frac{1}{4}$ acre of wet land as a maximum for any grant made by Collectors of their own authority), there would be no risk of Collectors abusing the power which it is proposed to entrust to them. There will be the further check of the statement proposed in Mr. Nicholson's last paragraph which, I may say, is submitted for the information of the Government of India even under present circumstances.

11. *Entertainment of process servers, &c.*—(1) Under Standing Order No. 111 as amended by paragraph 2 (vii) of Board's Proceedings, No. 232, dated 26th June 1896, the Collector has already been given the power of sanctioning the entertainment, when necessary, of batta peons to supplement the work of serving processes under Act II of 1864 by the village establishments. The salaries of these peons are paid out of the fees realised for the service of process.

(2) Under Standing Order No. 180 temporary peons may be similarly entertained and paid for service of processes under Acts VIII of 1865, III of 1895 and III of 1869, and Regulation IX of 1822. Here, however, no establishment can be entertained without the sanction of the Board of Revenue, and in some cases of Government also (paragraphs 5 and 6 of the Standing Order). I think that in these instances, likewise, Collectors may be given power to entertain the establishment themselves, as has been done under certain conditions in regard to process servers entertainable under section 12 of the Village Courts Act (*vide* G.O., No. 671, Judicial, dated 29th March 1893, in Board's Proceedings, Mis. No. 3152, dated 25th May 1893), subject, of course, to the restriction that its cost is fully covered by process fees and involves no extra charge to the State. As a matter of fact, VIII of 1865 is the only Act above referred to, the service of processes under which does occasionally require extra hands.

12. Further, I think that, in the case of process servers appointed for the purposes of Act II of 1864, Collectors might be allowed to prescribe a maximum scale of establishment for each taluk, and that Divisional officers might be given the discretion of putting this scale wholly or partially in force as occasion may require. If, for instance, the Collector held that six batta peons might, under certain circumstances, be allowed for a taluk, the Divisional officer would decide when the conditions justified the entertainment of some or all of these.

13. I have already proposed in paragraph 4 of my letter No. 29 of 26th October 1897, that, subject to the necessary sanction for entertaining process establishment, the selection of the individuals to be employed might be left with Tahsildars.

14. *Petty construction and repairs.*—Collectors have power to sanction estimates for the minor civil works coming within the scope of Standing Order No. 189 up to Rs. 1,000 in each case, provided such works have been entered and passed in their budgets; they can also transfer allotments from one sanctioned work to another (paragraphs 5 and 6 of Standing Order No. 189). I think that, as a natural corollary of this, a Collector should be empowered, so long as he does not exceed the original amount of his budget allotment, to transfer (within a limit of Rs. 1,000 for any one work) an allotment sanctioned for a work which, it is found, cannot be conveniently undertaken within the year to a work not originally provided for. At present (paragraph 5 of the Standing Order) he cannot apparently do this without the sanction of the Board. The course now proposed would facilitate the working out of budget

allotments within the year without unnecessary reference. Where, however, the district budget allotment under this head is proposed to be exceeded, a reference to the Board will, of course, be necessary.

15. I fail to see why the monthly statement of expenditure to be sent in by Collectors to the Accountant-General under paragraph 12 of Standing Order No. 189 should be accompanied by a progress report, and would suggest that the latter statement be discontinued.

16. *Minor Irrigation Works.*—The present practice is that, after the budget for the ensuing year has been passed by Government, and the Board has allotted lump grants under this head to each district, Collectors send in to the Board for sanction, through the Chief Engineer for Irrigation, a list of the individual works they propose to execute therefrom, with a rough estimate of the cost of each (paragraphs 3 and 4 of Standing Order No. 187). When the proposals in this list have been approved the detailed estimates are passed by the Collector himself (paragraphs 5, 6 and 7 of the Standing Order). The Collector may further, when the necessity arises, transfer funds originally allotted by him from one sanctioned work to another; but must not transfer any part of the allotment to a work not included in the list as sanctioned by the Board without informing that authority (paragraph 7 *ibid*).

Board's Proceedings, No. 77-A, Settlement, dated 22nd March 1895.
Board's Proceedings, No. 255, Settlement, dated 10th August 1895.
Board's Proceedings, No. 163, Settlement, dated 13th July 1896.
Board's Proceedings, No. 90, Settlement, dated 2nd February 1897.

17. But with reference to the re-organization of the minor irrigation establishments now under contemplation, it has been ruled—*vide* papers noted in the margin—that hereafter Collectors shall themselves sanction only such estimates as are not in excess of Rs. 250 and "do not include the construction of new masonry works other than simple tank sluices, nor any material deviation from the standard of efficiency laid down by the Tank Restoration Scheme" (Board's Proceedings, No. 90, Settlement, dated 2nd February 1897); and that other estimates shall be sent up in detail to the Chief Engineer for Irrigation for sanction. It appears that these latter estimates will be over one-third of the whole number (Board's Proceedings, No. 255, Settlement, dated 10th August 1895, paragraph 7); and I venture to think that, given the greater professional assistance which the Collector will have at his disposal under the new scheme, he might well deal himself with all estimates up to Rs. 500 which satisfy the condition above quoted, as was indeed proposed by the Chief Engineer for Irrigation himself (paragraph 6 of his letter printed at page 3 of Board's Proceedings, No. 255, Settlement, dated 10th August 1895). According to the statistics quoted in paragraph 7 of the same Proceedings, this would give about 11 per cent. of the total number of estimates to the Chief Engineer for check.

18. I presume that, whatever be the limit adopted for the Collector's own sanction, the list now required in paragraphs 3 and 4 of Standing Order No. 187 will no longer be necessary, as the Chief Engineer will see the estimates of important works individually, and that all that will be necessary will be to apply to the Board for a lump allotment and to submit the information required in form 1 of the appendix to Standing Order No. 187 with each estimate sent to the Chief Engineer.

19. Further, I would allow the Collector, within the limit of his sanctioned allotment, to put in hand on his own authority works not included therein in lieu of others which it is found inconvenient to undertake, subject to the condition that the estimates for such works are within his powers of sanction. This will materially facilitate the expenditure of grants within the year, by reducing the delay caused by references to higher authority.

Again I would allow the Collector to sanction (within his lump allotment) excesses up to 10 per cent. on estimates sanctioned by the Chief Engineer, and to deal similarly with estimates passed by himself which, by excess expenditure, have passed his limit. If, for instance, the Collector's limit of sanction is Rs. 500 and he passes an estimate for Rs. 480, I would allow him to pass an excess in actuals up to Rs. 48 though this would technically bring the work within the Chief Engineer's control.

20. Under Standing Order No. 187, paragraph 39, a monthly progress report showing the expenditure in and up to the month on each sanctioned minor irrigation work has to be forwarded by every Tahsildar in duplicate to the Collector and the Divisional officer. Monthly district statements used likewise, under paragraph 46 of Standing Order No. 187, to be sent in by Collectors to the Board; but in paragraph 3 of G.O., No. 516,* Revenue, dated 8th October 1896, it was ruled that these might be quarterly for the first nine months of the year. I cannot find however that the necessary alteration has yet been made in the Standing Order. I would suggest that the Standing Order be further modified so as to permit of Collectors who think it desirable allowing the same procedure in respect to the reports of Tahsildars. Nor does it seem necessary, except during the last three months of the year when matters become more urgent, that there should be separate returns from the Taluk office to the Divisional officer and the Collector. They need, I think, only be sent to the Divisional officer, who would compile a consolidated statement for his division which he would submit with his remarks to the Collector.

* In Board's Proceedings, No. 417, Settlement, dated 10th December 1896, paragraph 4 (*a*).

21. Under *Article* 1136 *of the Civil Service Regulations* sanction for journeys performed outside the district in which an officer is employed rests with the Board. A general permission to Collectors to send officers out of the district for certain purposes would, I think, be advisable. Recently, for instance, the sanction of the Board had, I find, to be obtained in the case of a duffadar who was sent from the Tiruvallúr taluk to the Board's office with an urgent paper which had been specially called for (Board's Proceedings, No. 3044, Routine, dated 14th October 1897).

I may mention as another instance in point that, when at Nellore, I had once occasion to send an urgent call to my Local Fund Engineer, who was then in the extreme north-west of the district, to return to head-quarters. He very properly went the quickest way, which was to march out of the district for a little distance on to the Southern Mahratta Railway, and train *viâ* Guntakal and Rénigunta to Nellore. But my Treasury Deputy Collector informed me that his pay and travelling allowance for the journey could not be passed without the sanction not only of the District Board but of Government!

22. Under paragraph 2 of Standing Order No. 279 (Old Edition), all *cases of personal property of intestates falling under section* 16, *clause* 7, *of Regulation III of* 1802 must be reported by the District Magistrate to the Subordinate (or District) Judge, however trifling their value. But in G.O., † No. 365, Judicial, dated 15th March 1872, Government authorized District Magistrates to sell the moveable property of deceased persons and credit the sale-proceeds to Government in cases where they are unclaimed for three months and amount in value to Rs. 50 or under. I request that the Standing Order may be amended accordingly. I was lately informed in Tanjore that, owing to ignorance of the Government Order last quoted, a case of property valued at one anna had been referred to the Sub-Court, and that most of the other similar references related to property worth less than Rs. 10.

† Please see also G.O., No. 850, Judicial, dated 14th April 1875.

23. I have already noted under section I (paragraphs 2 and 6) the extended powers I would give Collectors in regard to *transfers of land between villages* and the *purchase of articles of European manufacture.*

24. *Court of Wards' matters.*—Under Standing Order No. 219 as modified by Court's Proceedings, No. 8 of 23rd April 1897, Collectors have to obtain the sanction of the Board, in its capacity as Court of Wards, for every *original work in an estate,* the cost of which is estimated to exceed Rs. 300 and for *repair works* in excess of Rs. 500. I think that where the expenditure is within a budget allotment already passed by the Court, these figures might be raised to Rs. 500 and Rs. 1,000, respectively. The estate budgets contain detailed lists of the works it is proposed to undertake during the year.

25. I would further give Collectors a power of sanctioning the free *grant of timber* in wards' estates to village communities and private individuals when necessary similar to that which they enjoy in regard to Government forest produce under section 104 of the Forest Code as it now stands. At present applications for any such grant have to go up to the Court of Wards for orders.

III.—ADDITIONAL POWERS TO BE GRANTED TO DIVISIONAL OFFICERS.

26. *Power to sanction transfers of land from dry to wet and vice versâ.*—This power now vests in Collectors, and the Board on a previous occasion was not prepared to give it to Divisional officers—*vide* last item in Appendix B to Board's Proceedings, No. 89, Settlement, dated 7th May 1896. I submit, however, that the Divisional officer might well be allowed to recognise actual facts by definitely transferring from one head to the other lands which have been actually cultivated under the other head (*e.g.*, dry land on which wet crops have been raised), for, say, three consecutive years. There should be the further condition that in the case of lands under Major Irrigation works, the Public Works authorities have no objection. The Collector will, of course, in this as in other cases, retain the power of cancelling or modifying a Divisional officer's order when he thinks it desirable.

27. *Transfer of land from assessed to unassessed.*—Divisional officers can transfer land from unassessed to assessed under paragraph 18 of Standing Order No. 30. The converse power, in cases where the land is unfit for cultivation or is required for village-site or other communal purposes, now rests with Collectors who have, however, to submit a statement annually to the Board of the transfers made for village-site, &c. (*See* Board's Proceedings, No. 378, Land Revenue, of 29th June 1893). It would seem feasible to give the same powers to Divisional officers, who might submit to the Collectors half-yearly returns showing the cases in which they have exercised it.

28. *Power to order the sale of valuable unassessed lands to be transferred to assessed and granted on patta.*—Under the note to paragraph 18 of Standing Order No. 30, this power is now vested in Collectors. The right to sell (under paragraph 13 of Standing Order No. 30) assessed lands which are the subject of rival darkhast claims the merits of which cannot be easily decided has been granted to Divisional officers (*vide* item 23 in Appendix A to Board's Proceedings, No. 459, dated 16th December 1895, and G.O., No. 142, Revenue Department, dated 24th March 1896). There seems therefore no good reason why the similar power now in question should not be exercised by them. If the course is open to objection an appeal will certainly be lodged before the Collector.

29. *Again the sale of disputed darkhast lands* by Divisional officers need not be subject to formal confirmation by the Collector as at present. There will always be the right of appeal to him.

30. *Village Officers' Special Test Examinations.*—Divisional officers might be given power to receive applications for admission to the Special Test Examinations, to decide in cases of doubt as to the degree of relationship to the existing village officers of applicants claiming to pay a lower fee on this account, to permit applicants to appear for the examination elsewhere than in the division to which they belong, and to sign certificates for issue to the successful candidates. At present these powers vest in the Collector under Rules III, VI, XI and XII of the rules issued in the notification appended to G.O., No. 589, Revenue, dated 29th June 1891. Their delegation to Divisional officers will relieve the Collector of an appreciable amount of petty work.

31. *Power to sanction refunds of sale-proceeds of impounded cattle.*—In G.O., No. 691, Revenue Department, dated 12th August 1889, the power to sanction such refunds where the amount had been held in deposit as unclaimed, on a satisfactory claim being put in, was conferred on District Magistrates provided the application was made within three months from date of deposit. This power might now be extended to Sub-Divisional Magistrates who may be held, I think, to act as agents for the District Magistrate under section 17 of the Cattle Trespass Act.

32. In this connection I may note that under High Court's Circular No. 383, dated 21st August 1896 (copy enclosed), the *refund of judicial fines* cancelled on

appeal may be directed by the original court which imposed and levied the fine, and refunds are now made in taluk treasuries on the strength of such orders accompanied by the necessary voucher. Paragraph 6 of Standing Order No. 237, which mentions the Collectors as the authority competent to sanction such refunds, seems therefore to be obsolete and might be modified as follows :—

"Treasury officers may refund judicial fines under the procedure laid down in that behalf by the High Court from time to time."

33. *Expenditure on Trigonometrical Survey Stations.*—The very small power of incurring expenditure on Trigonometrical Survey stations (up to an average of Rs. 4 annually for each) which Collectors are authorised to incur under Standing Order No. 282 (Old Edition) might well be made over to the Divisional officers.

34. I have already noted in section II (paragraph 12) the extended power which I would confer on Divisional officers in the matter of *entertaining process-servers* under Act II of 1864.

IV.—MISCELLANEOUS MATTERS.

35. *Sales of assessed waste lands on the Nilgiris, &c.*—Mr. Tremenheere has pointed out to me that, under the rules contained in the appendix to Standing Order No. 33, assessed waste lands sold on the Nilgiri and Shevaroy Hills and in Wynaad have to be the subject of a tedious and intricate title-deed which has to go up to Government and to be signed by the Revenue Secretary, who has likewise to initial every petty error (copyists' or otherwise) which may be discovered in the deed. It seems to me that, though these title-deeds, which are accompanied by plans and schedules of boundaries, may have been necessary formerly, when they related to tracts which had not been properly surveyed, they have now lost their *raison d'être*, especially since it has been decided that the annual assessment subject to which the land is sold shall not as hitherto be capable of redemption—*vide* G.O., No. 459, Revenue Department, dated 11th September 1896, paragraph 11. There seems no reason therefore why an ordinary patta should not suffice, as in the case of lands in other districts sold under the provisions of paragraph 13 and the note to paragraph 18 of Standing Order No. 30. Mr. Tremenheere promised me a further memorandum on the subject, but has not yet been able to send it ; so all that I would suggest at present is that the matter be referred to the Collectors of Nilgiris, Salem and Malabar for report.

36. *Board's Standing Order No.* 204 *regarding provision of carts, &c., for troops on the march*—is obsolete in the following respects :—

(*a*) *Paragraph* 2 (1) *of the Standing order.*—The register of cart-owners herein prescribed is of no practical use, and so far as I know, is not maintained in most districts, while if maintained it is not checked. As a matter of fact Tahsildars and Deputy Tahsildars, who are directed by Standing Order No. 205, paragraph 3 (7), to accompany bodies of troops on the march through their charges, are also required to procure the required number of carts from the nearest villages where carts are usually available. They use their local knowledge and influence and procure them through the village headmen. The register prescribed may therefore safely be dispensed with.

(*b*) *Clauses* 3 *and* 4 *of paragraph* 2.—These provisions are out of date, as the Tahsildar of the taluk through which the troops pass makes the necessary arrangements locally ; nor is there any necessity for the maintenance of the register prescribed by *clause* 5.

(*c*) *Clause* 6.—The rates of hire herein ordered to be fixed and published in the District Gazette twice a year are practically useless. These rates depend upon the seasons of the year (*e.g.*, carts are always dearer than usual at ploughing and harvest times, or in rainy weather), and on a number of varying local circumstances ; and the prices are as a matter of fact estimated, when occasion demands, by the Tahsildar of the taluk through which the troops pass, and finally settled after a personal interview with the officer commanding the regiment or detachment. The notifications now prescribed, which involve half-yearly returns from all Tahsildars and Deputy Tahsildars in independent charge, might therefore be done away with.

(*d*) *Paragraph* 3.—The register of carts herein prescribed is furnished by the Taluk officer attending on the regiment.

I recommend therefore that the Standing Order be revised with reference to these considerations.

37. *Inspection of Taluk Treasuries and Offices by Divisional Officers.*—(1) Standing Order No. 226 (New Edition) is headed "Examination of subordinate treasuries," but the questions entered in the appendix to paragraph 1 of this order relate largely to the taluk records also. I would therefore alter the heading of the Standing Order to the wording at the head of my present paragraph, so as to make it clear that the mere treasury inspection is not all that a Divisional officer need pay particular attention to, as some of them are now apt to imagine.

(2) Further the record questions in the appendix might be revised with reference to the present "disposal number" system, and the answering of the questions should be made compulsory, as the return will then give useful information in regard to records which will save the necessity for separate reports on this subject which are now submitted in most districts. As paragraph 1 of the Standing Order now stands, the questions are now supposed to be merely for the guidance of the examining officer.

(3) The report should further be submitted to the Collector at once, whereas at present Divisional officers sometimes wait till they have to submit the information required for the preparation of the annual report to the Board prescribed in paragraph 2 of the Standing Order. Collectors could then note, without delay, matters on which their orders may be required.

38. *Conduct of crop experiments by Divisional officers and Tahsildars.*—I think that nearly every district officer would bear me out in saying that the conduct of these annual experiments by Divisional officers and Tahsildars under the orders issued in Board's Proceedings, No. 328, Settlement, dated 7th August 1893, is in the generality of cases a farce. As the Board said when previously discussing the matter (paragraph 6 of Board's Proceedings, No. 473, Settlement, dated 29th June 1892), "the ordinary district staff, even if it were competent for such enquiries, is already so overburdened in the discharge of its ordinary duties that it could not devote sufficient time to carry out the experiments on a sufficiently large scale to be useful or valuable;" and, as a matter of fact, the smallest possible fields are habitually selected, and the process of cutting, sifting and weighing the crop, &c., is carried out in the most perfunctory manner. Sir Edward Buck's letter of 27th June 1893 printed in Board's Proceedings, No. 328, Settlement, dated 7th August 1893, gave the Local Governments full discretion as to the class of officers to be selected to conduct the experiments; and I submit that to have any value they should be made by men who have passed through the Agricultural College or are otherwise specially qualified to deal with the matter. A limited number of experiments so conducted would be of far greater utility than the present returns and could be subjected to more careful examination in the Board's office.

39. *Remittances from Sub-Registrars at Stations where there is a Sub-treasury.*—Under Rule 29 of the rules printed at page 14 of G.O., No. 1631, Judicial, dated 12th October 1896 (copy enclosed), Sub-Registrars at stations where there is a treasury are required to remit their collections to the treasury every day on which it is open for cash transactions. I think that it would be sufficient if the collections were ordinarily remitted once a week, Sub-Registrars being permitted to send their cash-chests to the taluk treasury for safe custody at night in case the collections accumulate before the date of remittance. This course would save a considerable amount of treasury work.

40. *An annual statement showing the number of Revenue Inspectors trained in survey* has now to be submitted by every Collector to the Board under Board's Proceedings, Mis. No. 7003, Settlement, dated 24th August 1892, and when discussing proposals for the curtailment of work in the Settlement Department in Board's Proceedings, No. 89, Settlement, dated 7th May 1896, and G.O., No. 516,* Revenue Department, dated 8th October 1896, the Board and Government held (paragraph 21 of the Board's Proceedings and paragraph 15 of the Government Order) that this return could not be discontinued, as it is required for the Land Records and Agriculture Administration report.

* In Board's Proceedings, No. 417, Settlement, dated 10th December 1896.

I venture to ask for a reconsideration of this order, as I see from the figures quoted in paragraph 10 of the Administration report for 1895–96 reviewed in G.O., No. 701, Revenue, dated 8th December 1896, that the survey training of Revenue Inspectors is now practically complete. Out of 626 Revenue Inspectors, 592 had undergone survey training and, with the exception of two men who had been specially exempted and two who were survivors of the old Inspectors on smaller pay, the rest (28 in number as two places were vacant) were all only acting men. This being so, I cannot find that the Government of India requires the habitual insertion of statistics on the subject.

If, however, the return is still to be kept up, it should obviously be compiled in the office of the authority by whom Revenue Inspectors are appointed, *i.e.*—at present the Collector—as he must know the qualifications of the men he puts in. At present in some districts the return is compiled in the Taluk offices.

41. The following suggestions are made in view of *diminishing copying and registering work in Revenue offices and saving the time now occupied in perusal of practically useless papers* :—

(1) *Good* copying machines should be supplied to Collectors and Taluk offices. (They are specially necessary in the latter where large numbers of circulars have to be sent out to village officers.) Those now supplied are very inferior and get out of order easily. I have often seen district circulars turned out by them which were all but illegible.

(2) The Board now sends round to Collectors and other Revenue officers a variety of papers, especially on forest matters, which are of no practical use to them and which involve registration in the office. I will cite as an instance Board's Proceedings, No. 325, Forest, dated 30th July 1897, which relates to a pattern of turban (not described in the Board's Proceedings) prescribed for Rangers and Deputy Rangers. So again Board's Proceedings, No. 343, Forest, dated 11th August 1897, calls for a report (regarding grading of managers in Forest offices, &c.) on a matter the Collector must personally deal with, but nevertheless the Collector of Salem tells me that he received fourteen spare copies of the Proceedings which appear to have been meant for Tahsildars.

(3) When the Board prints important general Proceedings the orders on proposals in which require the approval of Government the present practice is to communicate to Collectors, &c., copies of (1) the original Proceedings, and (2) the final Proceedings containing the orders of Government and the Board's remarks with reference thereto.

As (1) is habitually reprinted with (2), its preliminary communication seems quite superfluous, while the recollection of it is apt to bewilder officers who may forget that the final word has not yet been spoken. The paper can only be recorded pending the receipt of the orders of Government. My remark of course does not apply to Proceedings which contain any instructions which the Board can issue of its own authority and desires to be immediately acted on.

(4) I think that all routine Government Orders, which would simply have to be communicated to Collectors, &c., might well go direct to them from the Government office, a copy being at the same time sent to the Board for information. To send the orders to the Board only and let it communicate, as is now generally done, causes waste of time; and where, as so often happens, the Government Order is type-written, the labour of making out an extra copy in the Government office is inappreciable.

42. I venture to submit that the compilation of the revised edition of the *Board's Standing Orders* should be carried out as soon as possible. Three chapters—one dealing with office routine, petitions and grant of copies, one with wild animals, escheats and other sundry matters, and one with matters relating to public servants, which therefore contains some of the most important of all the Standing Orders—are now available for general and ready reference only in the old edition; and that is now so overladen with correction slips that it is positive torture to have to look up anything therein.

Further, I beg to propose (on the suggestion of Mr. Tremenheere) that, as the revised edition when complete will form as ungainly and bulky a volume as the old book does, the Standing Orders should be divided hereafter into two parts—the one dealing with matters relating to Land Revenue and Settlement, the other containing the Separate Revenue Chapters (Abkári, Stamps and Customs) which deal with matters in regard to which Land Revenue officers are less familiar and have therefore to make more constant reference to the Standing Orders.

43. Lastly, I would submit that much trouble and time would be saved by Divisional officers and Collectors refusing to call for *reports from subordinates* on petitions addressed to them which relate to matters primarily within the competence of such subordinates to deal with. For instance, if an application for house-site is addressed to the Divisional officer, the petitioner should either be referred to the Tahsildar or the petition transferred to him for disposal. The Tahsildar will then only have to address the Divisional officer if the matter proves to be outside his own competence to deal with, *e.g.*, if the house-site applied for, and which he thinks should be given, is above the usual scale. Several officers are in the habit of saving themselves immediate trouble by referring nearly every petition that comes on to them to the Tahsildar, &c., for report.

Again when a paper or papers of any length have to be referred for report or remarks to a subordinate officer the points on which his views are required should be clearly indicated.

Resolution—No. 388, dated 11th November 1897.

The proposals embodied in the letter read above have been discussed by the Full Board at a meeting at which Mr. Meyer was present. The Board resolves to submit, for the approval of Government, all Mr. Meyer's suggestions with the exception of the following items, which appear to be open to objection or to require some amendment.

2. *Paragraph* 5 *of the letter, Article* 98 (*m*), *Civil Account Code—Sanction for fixing or altering the pay of non-pensionable menial servants.*—The Board considers that Mr. Meyer's alternative proposal may be accepted, and that charges of this nature may be debited to "Contingencies," the power of sanction being given to the Board or to the head of the department concerned.

Paragraph 14 *of letter—Petty construction and repairs to minor civil works.*—Mr. Meyer proposes to allow Collectors to transfer allotments from sanctioned to non-sanctioned works within the limits of his ordinary powers (Rs. 1,000 for each work), and provided that his total budget allotment is not exceeded. The Board is not prepared to accept this suggestion. The existing practice does not give rise to any friction, and in cases of emergency the Collector can always act in anticipation of sanction. It is, in the Board's opinion, undesirable that a Collector should have a free hand in the utilization of allotments on works not formally sanctioned by the controlling authority; control must necessarily be weakened thereby, and the preparation of an annual list of works for sanction would become a useless formality. Even if it be considered that some modified powers of transfer of allotments to unsanctioned works should be delegated to Collectors, a report must necessarily be required in all but petty cases, and no saving of work would result from the change.

Paragraph 16—*Minor irrigation works.*—The Board is not prepared to dispense with the lists of works which are now submitted to it under paragraphs 3 and 4 of Standing Order No. 187. The preparation of these lists conduces to a well-considered distribution of the district allotment and furnishes the Board with information which it ought to possess. It would, however, appear to be unnecessary to submit the lists through the Chief Engineer for Irrigation, and if that officer consents to the change, they may hereafter be submitted to the Board direct.

Paragraph 22—*Reports in regard to moveable property of persons dying intestate.* —The Standing Order will at once be brought into conformity with the orders of Government.

Paragraph 26—*Transfers from dry to wet and vice versâ.*—On the conditions specified by Mr. Meyer the Board would accept his proposal to delegate to Divisional officers the power of making such transfers, but the said conditions should be carefully borne in mind.

Paragraph 27—*Transfer of land from assessed to unassessed.*—The Board considers that it would be safer to retain this power in the hands of the Collector, who should as at present submit to the Board an annual list of such transfers.

Section IV—Miscellaneous matters—Paragraph 35—*Sales of assessed lands on the Nilgiris, &c.*—All land sold subject to assessment should, as suggested, be given on an ordinary patta unless there happen to be any special conditions attached to the sale. The purchaser at a sale merely buys the preferential right to a patta. Reports will be called for as proposed by Mr. Meyer.

Paragraph 36.—Board's Standing Order No. 204 will be amended accordingly.

Paragraph 39—*Remittances from Sub-Registrars at stations where there is a sub-treasury.*—This is a question for the Inspector-General of Registration to decide. The Board raises no objection to the proposal.

Paragraph 40—*Annual Statement of Revenue Inspectors trained in Survey.*—This return may be discontinued.

Paragraph 41—*Regarding copying and distribution of papers.*—(1) Mr. Meyer's remarks will be brought to the notice of the Superintendent of Stationery. It is essential that, if copying machines are supplied at all, they should be of good quality and capable of being easily and efficiently worked.

(2) & (3) The question of the distribution of Board's Proceedings has lately been engaging the Board's attention (*vide* Board's Proceedings, No. 2, dated 5th January 1897); but, as Mr. Meyer points out, the selection of papers for general circulation requires to be carefully supervised. No hard-and-fast rule can be laid down, but the Board will endeavour to reduce the issue of its Proceedings to Collectors and their subordinates as far as possible. It may, however, be noted that when proposals which require the sanction of Government are printed and circulated to districts, as in the case of forest notifications under sections 4 and 16, the final orders of Government are usually communicated without reprinting the Board's Proceedings on which they have been passed. The Board's Proceedings is indeed reprinted in the Government Order, but in circulating the orders to the districts, the previous papers are printed in abstract. The procedure would in many cases be simplified by adopting Mr. Meyer's suggestion, and the Board will take steps to do so wherever possible.

(4) The Board recommends Mr. Meyer's proposal for favourable consideration. The effect of the present decentralization will indeed tend to reduce, very considerably, the number of cases in which the formal sanction of Government will be required, but even so there must remain numerous classes of orders which may be counted as matters of routine. In such cases it would save time and labour if the final order was intimated direct from the Government office to the Collector concerned.

Paragraph 42—*Board's Standing Orders.*—The necessity for the speedy completion of the work of revising its Standing Orders has been frequently urged by Government, and the Board has endeavoured to carry out this duty as quickly as was compatible with efficient scrutiny. It has already been pointed out * that work of this nature is unavoidably delayed, when it has to pass through the hands of one or more officers who can only devote their attention to it fitfully and sometimes at long intervals. The revision has now been practically completed and the remaining chapters are for the most part in type; but

* Board's Proceedings, Mis. No. 5464, dated 9th December 1896, paragraph 10.

it is probable that still further corrections will be required in view of the numerous proposals made by Mr. Meyer for decentralization and improvement of business methods, and for this reason the final issue of the revised orders is delayed.

Paragraph 43—*Calling for reports from subordinates.*—The rule advocated by Mr. Meyer has, the Board believes, been very generally adopted, but Collectors will again be instructed to bear it in mind and to enforce it upon Divisional officers. It will doubtless save trouble to all concerned if the points upon which report is required are, as far as practicable, specified in the reference order.

(True Copy and Extract.)

(Signed) L. D. SWAMIKANNU,
for Secretary.

To the Secretary to Government, Revenue Department.
Copy to W. S. Meyer, Esq., I.C.S.

ORDER—No. 411, Revenue, dated 28th June 1899.

Miscellaneous.

With the Proceedings read above the Board of Revenue submits to Government, with its remarks, certain proposals made by Mr. Meyer in pursuance of the instructions conveyed to him in G.O., No. 1243, Judicial, dated 27th August 1897, for the curtailment of work in Revenue offices. The proposals are grouped into four sections, the first three of which chiefly relate to the grant of larger powers to the Board of Revenue, to Collectors and Divisional officers, respectively, while the fourth contains suggestions in regard to certain miscellaneous matters. These proposals will be dealt with below *seriatim.*

2. I. GRANT OF INCREASED POWERS TO THE BOARD—(i) *That the Board be empowered to sanction transfers of land from one taluk to another, provided that such transfers will not appreciably affect the work or relative importance of the taluks concerned, and that Collectors be allowed to order transfers between villages in the same taluk subject to the proviso that such transfers do not necessitate the revision of the establishment of either village (paragraph* 2 *of Mr. Meyer's letter).*—A taluk is not merely a revenue administrative unit, but also the unit for criminal and other jurisdiction and for other purposes. Further, transfers from taluk to taluk are not frequent, and the need of a reference to Government in the matter consequently does not involve any appreciable amount of additional labour. It is expedient, therefore, that the power to order alteration in taluk boundaries should rest with the Government. As regards transfers between villages, the Government considers that the power to make such transfers should vest in the Board as heretofore.

(ii) *That the Board be allowed full power to resume money allowances granted for the upkeep of temples and mosques or the performance of religious service in cases where the conditions of the grant are not fulfilled (paragraph* 3 *of Mr. Meyer's letter).*—The proposal is approved.

(iii) *That the power of sanctioning rectification of* bonâ fide *errors made in regard to entries of date of birth in the annual returns of establishments furnished to the Accountant-General under article* 55 *of the Civil Account Code be delegated to the Board and other heads of large departments (paragraph* 4 *of Mr. Meyer's letter).*—The Government sees no sufficient necessity to sanction the proposed delegation.

(iv) *That the Board and other Heads of Departments be allowed to fix and alter the pay of non-pensionable menial servants in the offices under their control (paragraph* 5 *of Mr. Meyer's letter).*—The proposal will be considered in the Financial Department.

(v) *That the power now possessed by the Board and other Heads of Departments of purchasing in this country articles of European manufacture, subject to a limit of value of Rs.* 10, *without the sanction of the Local Government, be extended up to a limit of*

Rs. 100, *and that Collectors, who may now purchase such articles, only up to a limit of Rs.* 5, *have their power extended to Rs.* 10 (*paragraph* 6 *of Mr. Meyer's letter*).—Orders will issue in the Financial Department on this proposal.

(vi) *That the Board be empowered to sanction for special reasons the grant of district holidays supplementary to, or in substitution of, those notified by Government* (*paragraph* 7 *of Mr. Meyer's letter*).—The Government considers that there exists no sufficient reason for altering the present practice under which applications for such additional or alternative holidays have to come before Government.

(vii) *That the Board be given the same power of altering its Standing Orders as is now enjoyed by it in the Separate Revenue Department, with reference to Salt and Abkári Circular Orders* (*paragraph* 8 *of Mr. Meyer's letter*).—The Government considers it undesirable to sanction any departure from the existing practice as prescribed in G.O., No. 1002, Revenue, dated 24th October 1887.

3. II. GRANT OF ENLARGED POWERS TO COLLECTORS—(i) *That Collectors be empowered to grant lands free of assessment and to exempt occupied lands from assessment when required by local bodies for communal purposes, subject to a maximum limit of one acre in the case of dry and one-fourth of an acre in the case of wet land* (*paragraphs* 9 *and* 10 *of Mr. Meyer's letter*).—The Government is of opinion that it is the value of the land to be granted that should chiefly be considered rather than its area. Collectors will for the future be empowered, subject to a limit of capitalized value of Rs. 250, to grant lands to local bodies for public purposes, the nature of which entitles these bodies to hold the land revenue-free under the orders contained in G.Os., No. 259, Revenue, dated 3rd April 1889, and No. 44, Revenue, dated 15th January 1892. The power now possessed by the Collectors of granting lands for Local Fund roads up to a limit of capitalized value of Rs. 3,000 will remain unaffected. The Board will be empowered to sanction revenue-free grants of land to local bodies for similar public purposes up to a limit of capitalized value of Rs. 3,000. Cases exceeding the latter limit will be submitted to Government as heretofore for approval and submission to the Government of India for sanction.

(ii) *That Collectors be empowered to sanction the entertainment of temporary establishment for service of processes under Acts VIII of* 1865, *III of* 1895 *and III of* 1869 *and Regulation IX of* 1822, *subject to the condition that the cost of the establishment is fully covered by process fees realized and involves no extra charge to the State* (*paragraph* 11 *of Mr. Meyer's letter*).—The Government is not prepared to accept the proposal. Such establishments should be sparingly employed.

(iii) *That in the case of process-servers appointed for the purposes of Act II of* 1864, *Collectors be allowed to prescribe a maximum scale of establishment for each taluk, and that Divisional Officers be given the discretion of putting the scale wholly or partially in force as occasion may require* (*paragraph* 12 *of Mr. Meyer's letter*).—The Government considers it desirable that the Collector's previous sanction should be obtained in every case in which such special agency is sought to be employed. The proposal is accordingly negatived. In G.O., No. 680, Revenue, dated 14th November 1898, the Government has accepted the proposal that Tahsildars and Deputy Tahsildars in independent charge should have the power to appoint, grant leave to and remove special process-servers employed under Madras Acts II of 1864 and I of 1889.

(iv) *That Collectors be empowered, in the case of petty construction and repairs to minor civil works, to transfer allotments from sanctioned to non-sanctioned works within the limits of their ordinary powers* (*Rs.* 1,000 *for each work*) *and provided that their total budget allotment is not exceeded* (*paragraph* 14 *of Mr. Meyer's letter*).—The Government agrees with the Board in considering that the existing practice does not give rise to any inconvenience and that no saving of work would result from the proposed change. The proposal will therefore be negatived.

(v) *That the submission of the progress report of petty construction and repairs to minor civil works which accompanies the monthly statement of expenditure furnished by Collectors to the Accountant-General under paragraph* 12 *of Board's Standing Order No.* 189 (*New Edition*) *may be discontinued* (*paragraph* 15 *of Mr. Meyer's letter*).—The proposal is approved. From the Board's remarks against entry No. A-20 on

page 31 of Board's Proceedings, No. 105, dated 22nd April 1899, the Government notes that, as a matter of fact, the progress report is not now submitted to the Accountant-General.

(vi) *That the limit up to which Collectors may themselves sanction estimates for the execution of minor irrigation works be raised from Rs.* 250 *to Rs.* 500 (*paragraphs* 16 *and* 17 *of Mr. Meyer's letter*).—The proposal is approved. The existing proviso will be maintained that Collectors may not sanction estimates which relate to the construction of new masonry works other than simple tank sluices or which involve any material deviation from the standard of efficiency laid down by the Tank Restoration Scheme. Further, as it is necessary that the Tank Restoration memoirs should be kept up to date, all estimates for new masonry works or alteration of existing ones in tanks which have been investigated under the Tank Restoration Scheme should be sent to the Chief Engineer for Irrigation for examination.

(vii) *That the returns required to be submitted by Collectors to the Board in the case of minor irrigation works under paragraphs* 3 *and* 4 *of Board's Standing Order No.* 187 (*New Edition*) *may be discontinued* (*paragraph* 18 *of Mr. Meyer's letter*).—The Board is not prepared to dispense with the submission of the returns in question, but considers that they may be sent to it direct instead of through the Chief Engineer for Irrigation as is now the case. The Government accepts the Board's view.

(viii) *That in the case of minor irrigation works the Collector be allowed to sanction within his lump allotment excesses up to* 10 *per cent. on estimates sanctioned by the Chief Engineer for Irrigation and to deal similarly with estimates passed by himself which by excess expenditure have passed his limit of sanction* (*paragraph* 19 *of Mr. Meyer's letter*).—The proposal is accepted.

(ix) *That the monthly progress report of expenditure on each sanctioned minor irrigation work now submitted by every Tahsildar to the Collector may be discontinued, except for the last three months of the year, and that the similar monthly reports to Divisional officers may be submitted quarterly for the first nine months of the year, Divisional officers submitting a consolidated return to the Collector* (*paragraph* 20 *of Mr. Meyer's letter*).—The first part of the proposal is approved. The Government considers that the monthly report should continue to be submitted to the Divisional officer, who will send to the Collector quarterly for the first nine months of the year a consolidated return relating to the works in his division. The orders on this return in the appendix to Board's Proceedings, No. 105, dated 22nd April 1899, should therefore be modified so as to prescribe a monthly return from the Tahsildar to the Divisional officer.

(x) *That Collectors be given general permission to sanction journeys of officers subordinate to them outside the limit of their districts for certain purposes* (*paragraph* 21 *of Mr. Meyer's letter*).—The subject should be regulated by the orders contained in G.O., No. 117, Financial, dated 18th January 1899, communicated to the Board with G.O., No. 432, Revenue, dated 30th January 1899.

(xi) *That the limit of estimated cost up to which Collectors may, subject to provision in the budget, sanction original works and repairs in estates under the management of the Court of Wards be raised from Rs.* 300 *and Rs.* 500, *respectively, to Rs.* 500 *and Rs.* 1,000, *respectively* (*paragraph* 24 *of Mr. Meyer's letter*).—The Government has no objection to the proposal.

(xii) *That Collectors be given power to sanction the free grant of timber in wards' estates to village communities and private individuals when necessary similar to that which they enjoy in regard to Government forest produce under section* 104 *of the Forest Code* (*paragraph* 25 *of Mr. Meyer's letter*).—It is observed that under paragraph 2-H of the Proceedings of the Court of Wards, No. 8, dated 23rd April 1897, recorded in G.O., No. 2822, dated 4th June 1897, Collectors have already been authorized in the matter.

4. III. Grant of Additional Powers to Divisional Officers—(i) *That Divisional officers be empowered to sanction transfers from "wet" to "dry" and* vice versâ *of lands actually cultivated under the other head for three consecutive years, subject to the*

concurrence of the Public Works authorities in the case of lands under major irrigation works (paragraph 26 *of Mr. Meyer's letter).*—The Government does not consider the proposed delegation to be expedient.

(ii) *That Divisional officers be allowed to transfer land from assessed to unassessed (paragraph* 27 *of Mr. Meyer's letter).*—The Government agrees with the Board that it would be safer to retain the power in the hands of the Collector, and the proposal is accordingly negatived.

(iii) *That Divisional officers be empowered to order the sale of valuable unassessed lands to be transferred to assessed and granted on patta (paragraph* 28 *of Mr. Meyer's letter).*—The Government considers that the power in question should continue to be vested in the hands of the Collector.

(iv) *That the sale of disputed darkhast lands by Divisional officers need not be subject to formal confirmation by the Collector as at present is the case (paragraph* 29 *of Mr. Meyer's letter).*—The proposal is approved.

(v) *That Divisional officers be empowered (a) to receive applications for admission to the Village Officers' Special Test Examinations, (b) to decide in cases of doubt as to the degree of relationship to the existing incumbents of village offices of applicants claiming to pay a lower fee on that account, (c) to permit applicants to appear for the examination elsewhere than in the division to which they belong, and (d) to sign certificates for issue to the successful candidates (paragraph* 30 *of Mr. Meyer's letter).*—The proposed delegation of powers is sanctioned.

(vi) *That the power of sanctioning refunds of sale-proceeds of impounded cattle in cases where the amount has been held in deposit as unclaimed, on a satisfactory claim being put in within three months from the date of deposit be extended to Sub-Divisional Magistrates (paragraph* 31 *of Mr. Meyer's letter).*—The proposal is approved.

(vii) *That paragraph* 6 *of Board's Standing Order No.* 237 *(New Edition) under which Collectors alone can sanction refunds of judicial fines cancelled on appeal may be modified as follows : "Treasury officers may refund judicial fines under the procedure laid down in that behalf by the High Court from time to time" (paragraph* 32 *of Mr. Meyer's letter).*—The proposed amendment of the Standing Order is sanctioned.

(viii) *That the power of incurring expenditure on trigonometrical survey stations (up to an average of Rs.* 4 *annually for each) which is now vested in Collectors be made over to Divisional officers (paragraph* 33 *of Mr. Meyer's letter).*—The Government accepts the proposal.

5. IV. MISCELLANEOUS MATTERS—(i) *That the question whether in the case of waste lands sold on the Nilgiri and Shevaroy Hills an ordinary patta may not be substituted for the intricate title-deed now in use be referred to the Collectors of the Nilgiris, Salem and Malabar for report (paragraph* 35 *of Mr. Meyer's letter).*—The revision of the rules for the sale of waste lands is now under the consideration of Government and orders will issue in due course.

(ii) *That Board's Standing Order No.* 204 *(New Edition) regarding the provision of carts, &c., for troops on the march be altered in certain respects (paragraph* 36 *of Mr. Meyer's letter).*—Orders will issue separately on this matter.

(iii) *That the heading of Board's Standing Order No.* 226 *(New Edition) be altered into "inspection of taluk treasuries and offices by Divisional officers," that the questions relating to records in the appendix to paragraph* 1 *of the Standing Order be revised with reference to the "disposal number" system and the answering of the questions be made compulsory, and that Divisional officers be required to submit to Collectors their reports soon after inspection (paragraph* 37 *of Mr. Meyer's letter).*—These proposals are approved.

(iv) *That the annual crop experiments now made by Divisional officers and Tahsildars should be conducted only by men who have passed through the Agricultural College or are otherwise specially qualified to deal with the matter (paragraph* 38 *of Mr. Meyer's letter).*—The Government is not at present prepared to modify the existing orders on the subject.

(v) *That Sub-Registrars at stations where there is a sub-treasury be required to remit their collections to the treasury once a week instead of as now is the case on every day on which the treasury is open for cash transactions (paragraph 39 of Mr. Meyer's letter).*—The proposal will be considered in the Judicial Department.

(vi) *That the annual statement showing the number of Revenue Inspectors trained in survey submitted by Collectors to the Board may be discontinued (paragraph 40 of Mr. Meyer's letter).*—The discontinuance of the return is sanctioned.

(vii) In paragraph 41 of his letter Mr. Meyer makes a few suggestions "*in view of diminishing copying and registering work in revenue offices and saving the time now occupied in perusal of practically useless papers.*" One of the suggestions is to the effect that all "routine" orders of Government, which would simply have to be communicated to Collectors, &c., may go direct to them from the Government Office, a copy being at the same time sent to the Board for information. The Board recommends the proposal for favourable consideration. It is observed that the practice referred to is at present followed in the Government Office whenever possible; but the Government considers that it would be inexpedient to prescribe it as a general rule.

(viii) *Paragraph 42 of Mr. Meyer's letter—The Standing Orders of the Board of Revenue.*—It has already been ordered in G.O., No. 217, Revenue, dated 22nd April 1898, that the chapters relating to Stamps, Abkári and Customs should be excluded from the Board's Standing Orders and that the remaining chapters be divided into two volumes.

(ix) *Paragraph 43 of Mr. Meyer's letter—Calling for reports from subordinate officers.*—The Government concurs in the views expressed by the Board in regard to Mr. Meyer's suggestions on this subject.

(True Extract.)

(Signed) N. E. MARJORIBANKS,
Ag. Secretary to Government.

To the Board of Revenue (Land Revenue).
,, the Board of Revenue (Revenue Settlement, Land Records and Agriculture).
,, the Financial Department.
,, the Public Works Department (Irrigation).
,, the Judicial Department.
,, the Accountant-General.
,, W. S. Meyer, Esq., I.C.S.

READ—also the following G.O., No. 457, Revenue, dated 18th July 1899:—

Order—No. 457, Revenue, dated 19th July 1899.

Miscellaneous.

Mr. Meyer's proposals contained in paragraph 36 of his letter, No. 32, dated 3rd November 1897, read in G.O., No. 411, Revenue, dated 28th June 1899, are approved.

(True Extract.)

(Signed) H. TREMENHEERE,
Ag. Secretary to Government.

To the Board of Revenue (Land Revenue).
,, W. S. Meyer, Esq., I.C.S.

RESOLUTION—No. 216, dated 12th September 1899.

Communicated to all Collectors for information and guidance.

2. The following enlarged powers have been conferred upon Collectors, Divisional Officers and Divisional Magistrates :—

A.—Collectors have been empowered—

(i) to grant lands free of assessment to local bodies for public purposes provided the capitalized value of the assessment does not exceed Rs. 250. It is to be noted that the power already vested in Collectors of sanctioning the grant of land required for Local Fund roads up to a maximum capitalized value of Rs. 3,000 remains unaffected;

(ii) to sanction, subject to certain restrictions, estimates for the execution of repairs to minor irrigation works up to a limit of Rs. 500;

(iii) to sanction, within their lump allotment, excesses up to 10 per cent. on estimates for the execution of repairs to minor irrigation works approved by the Board of Revenue, and to deal similarly with estimates passed by themselves which by reason of additional expenditure have exceeded their limit of sanction;

(iv) to sanction, subject to provision in the budget, original works and repairs in estates under the management of the Court of Wards at an estimated cost of not more than Rs. 500 and Rs. 1,000, respectively.

B.—Divisional Officers have been empowered—

(i) to confirm the sale of disputed darkhast lands;

(ii) to receive applications for admission to the Village Officers' Special Test Examinations; to decide in cases of doubt as to the degree of relationship to the existing incumbents of village offices of applicants claiming the privilege of paying a lower fee on that account; to permit applicants to appear for the examination in a division other than the one to which they belong; and to sign certificates for issue to the successful candidates;

(iii) to incur expenditure on trigonometrical survey stations up to an average of Rs. 4 per annum for each station.

C.—Divisional Magistrates have been empowered—

to sanction refunds of sale-proceeds of impounded cattle in cases where the amount has been held in deposit as unclaimed, on a satisfactory claim being presented within three months from the date of deposit.

3. Collectors will note that they are no longer required to submit the monthly progress report of petty construction and repairs to minor works due to the Accountant-General under paragraph 12 of Standing Order No. 189 (New Edition), or the annual statement showing the number of Revenue Inspectors trained in survey now submitted to the Board with reference to its Proceedings, Mis. No. 7003 (Settlement), dated 24th August 1892. The attention of Collectors is further drawn to paragraph 3 (ix) of the Government Order of the 28th June read above in which Government has accepted Mr. Meyer's suggestion that the monthly progress report of expenditure on each sanctioned minor irrigation work now submitted by Tahsildars to the Collector under paragraph 39 of Standing Order No. 187 (New Edition) may be discontinued except for the last three months of the official year; it should, however, be remembered that the monthly report should continue to be submitted to the Divisional Officer who will send to the Collector quarterly a consolidated return relating to the works in his division for the first nine months of the official year.

4. The following amendments will be made to the Board's Standing Orders :—

(i) *Standing Order No. 12-A—For* paragraph 3, *substitute*—

"Collectors may grant unoccupied lands free of assessment or exempt occupied lands from assessment in accordance with paragraph 1 of this Order provided the capitalized value of the assessment does not exceed Rs. 3,000 in the case of lands required for Local Fund roads and Rs. 250 in other cases. Where the latter limit is exceeded, application should be made to the Board of Revenue which will pass

orders thereon if the capitalized value does not exceed Rs. 3,000. In all other cases the application should be submitted to Government through the Board for approval and transmission to the Government of India."

(ii) *Standing Order No.* 30, *paragraph* 13, *lines* 6 *and* 7—*Omit* the words "but such sale will be subject to confirmation by the Collector."

(iii) *Standing Order No.* 96, *paragraph* 5, *line* 2—*For* the words "Magistrate of the district" *read* "Divisional Magistrate".

(iv) *Standing Order No.* 117, *paragraph* 2, *line* 13—*For* "pagodas" *read* "temples, mosques, &c."

(v) *Standing Order No.* 187—

(*a*) *For* paragraph 3, *substitute*—

"Lists of works proposed for execution in the ensuing official year should be submitted in Form I to the Board of Revenue (Settlement branch) before the end of January in each year. All estimates for works, the repairs of which may cost more than Rs. 500 each, as well as those relating to the construction of new masonry works other than simple tank sluices or to alterations of existing ones in tanks which have been investigated under the Tank Restoration Scheme, should be sent to the Chief Engineer for Irrigation for examination. The estimates in the case of all other wokrs may be sanctioned by the Collector himself, who is also authorized to sanction within his lump allotment excesses up to 10 per cent. on estimates sanctioned by the Board and to deal similarly with estimates passed by himself when the actual expenditure has exceeded his limit of sanction."

(*b*) *For* the first sentence of paragraph 39, *substitute*—

"From this register the prescribed progress report in Form 8 (*vide* appendix) will be prepared by the Tahsildar at the end of every month showing the total expenditure up to and in the month on each work, and forwarded to the Divisional Officer who will submit to the Collector at the end of every quarter a consolidated return relating to the works in the several taluks comprised in his division. During the last quarter, however, the Tahsildar should submit to the Collector direct a copy of the monthly return furnished by him to the Divisional Officer."

(vi) *Standing Order No.* 189—*Omit* paragraph 12.

(vii) *Standing Order No.* 204—

(*a*) *Omit* clauses (1), (3), (4), (5) and (6) of paragraph 2, and alter the numbering of the other clauses accordingly.

(*b*) *For* the words "Collector" and "District" in the heading of the statement appended to paragraph 3 of the Order, *substitute* "Tahsildar" and "Taluk," respectively.

(viii) *Standing Order No.* 219, *paragraphs* 1 *and* 2—*For* the figures "300" and "500" in these paragraphs, *substitute* "500" and "1,000", respectively.

(ix) *Standing Order No.* 226—

(*a*) *For* paragraph 1, *substitute*—

"*Inspection of Taluk Treasuries and offices by Divisional Officers.*—Divisional Officers should examine every taluk treasury and office in their divisions at least once a year. The attention of the examining officer should be especially directed towards verifying the stock of stamps in addition to checking the cash in hand, and ascertaining whether the prescribed accounts are kept. The questions given in the appendix should be answered by the examining officer and a report submitted by him to the Collector immediately after the examination is over."

(b) *Insert* the following as a foot-note to paragraph 1 of the Order—

"These orders apply *mutatis mutandis* to the cash, stamp and other stock in the custody of Deputy Tahsildars who are not in charge of recognized sub-treasuries."

(c) *For* questions 77 (b), 81 and 82 in the list of questions appended to paragraph 1 of this Order *substitute* the following :—

77. (b) Are the several descriptions of accounts arranged as directed in Board's Proceedings, No. 255 (Settlement), dated 27th June 1893, Appendix A, and with reference to the instructions in paragraph 5 of Board's Proceedings, No. 107, dated 31st March 1897 ?

81. Are the separate registers of papers to be retained and destroyed written up in accordance with Board's Proceedings, No. 101, dated 18th April 1898, as revised and re-issued in Board's Proceedings, No. 183, dated 4th August 1899? [Note the date and number of the last disposal file entered in each disposal list].

81. (a) Are the papers which had accumulated before separate registers were opened, sorted for destruction in accordance with Board's Proceedings, No. 175, dated 11th July 1898 ?

82. Have all the papers disposed of been sent to the record-keeper and sorted by him? [Note the date and number of the last disposal file handed over to the record-keeper].

82. (a) Who selects the papers to be indexed, and is the selection judicious? [Note the date and number of the last disposal file indexed and the total number of files indexed.]

82. (b) Are papers excluded from the operation of the disposal number system methodically arranged and indexed as required by Board's Proceedings, No. 658, dated 16th November 1893 (paragraph 10); No. 704, dated 19th December 1893 (paragraph 7); and No. 107, dated 31st March 1897? [*Note* 1.—Are any papers improperly excluded from the disposal number system? *Note* 2.—Are any intermediate disposals improperly treated as final disposals by being "Recorded" or "Lodged"?.

82. (c) Is the system upon which reminders are issued judicious and effectual?

Are the lists of unanswered references to and from superior officers carefully maintained and are they up to date?

(x) *Standing Order No.* 237, *paragraph* 6—*Cancel* this paragraph and *substitute* the following :—

"6. Treasury officers may refund judicial fines in accordance with the procedure laid down in that behalf by the High Court from time to time."

(xi) *Standing Order No.* 282 (*Old Edition*), *paragraph* 1—*For* the word "Collectors" occurring in the beginning of the second sentence, *read* "Divisional Officers."

(True Extract.)

(Signed) LIONEL DAVIDSON,
Acting Secretary.

To all Collectors (T.D.Cs., D.Os., Tahrs. and Dy. Tahrs.).

Copy to the Court of Wards Department.

" " Settlement Department.

" " Secretary to Government, Revenue Department.

Exd. C. M. Thumbusawmy.